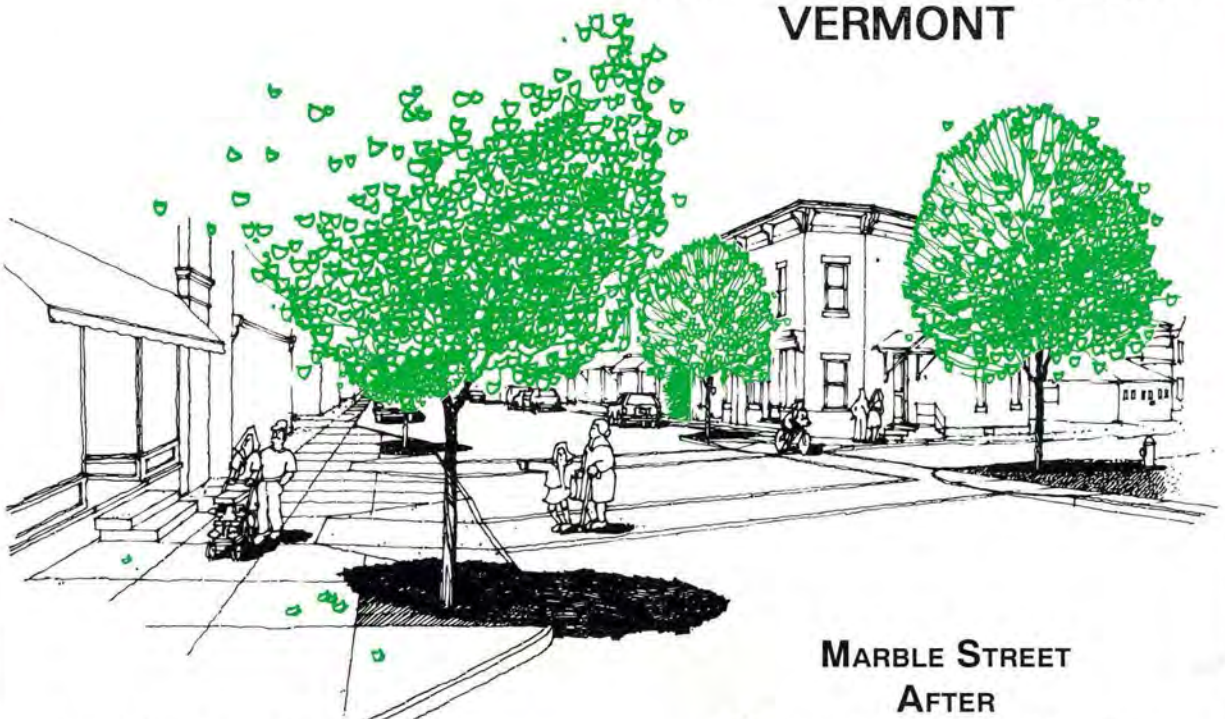


TOWN OF WEST RUTLAND VERMONT



ANNUAL REPORT

FOR THE YEAR ENDING JUNE 30, 1994

**MARBLE STREET
AFTER
CONSTRUCTION COMPLETION**

1994

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TOWN OF WEST RUTLAND SCHOOL DISTRICT
West Rutland Vermont 05777

WARNING

The legal voters of the Town of West Rutland School District are hereby warned to meet at the Multi Purpose Room of the High School in said Town on Monday, March 6, 1995 at 7:00 P.M. to discuss on the following matters, to wit:

1. To hear and act upon the reports of the Town of West Rutland School District.
2. To transact any other business that may legally come before said meeting.

At the close of business, the meeting shall be recessed by the Moderator until Tuesday, the 7th day of March, 1995 from 10:00 A.M. to 7:00 P.M. at the American Legion, 333 Pleasant Street (Upper Entrance), West Rutland, to vote by Australian Ballot on the following matters, to wit:

1. To elect all School District officials as required by law.

WEST RUTLAND, VERMONT
January 16, 1995

BOARD OF SCHOOL DIRECTORS

/s/ Joseph Riter, Chairman
/s/ Earle Goodrich, Vice Chairman
/s/ Michael O'Brien, Clerk
/s/ June Atwood, Member
/s/ Kim Conway, Member

TOWN OF WEST RUTLAND VERMONT

WARNING

The legal voters of the Town of West Rutland, Vermont are hereby warned and notified to meet at the multi-purpose room of the West Rutland High School on Monday, March 6, 1995 at 7:00 P.M. for an informational hearing and to act on Articles 1, 1 & 3. And to meet on Tuesday, March 7th, 1995 at 10:00 A.M. at the American Legion Hall, 333 Pleasant Street, to vote by Australian Ballot on Articles 4-17. Polls to close at 7:00 P.M.

- Article #1 To act on the reports of the Town Officers as submitted by the Town Auditors.
- Article #2 To discuss the proposed Selectmen's Budget for the expenses of the Town and Town Highway Department.
- Article #3 To transact any other legal and proper business, not involving Town funds or any other articles on this warning.

THE FOLLOWING ARTICLES TO BE VOTED ON BY AUSTRALIAN BALLOT

- Article #4 To elect by Australian Ballot all necessary Town Officers (i.e. Town Treasurer 3 Years, Town Clerk 3 Years, Town Moderator, Selectman 3 Years (1), Selectman 1 Year (2), Lister, Auditor, Grand Juror and Town Law Agent.
- Article #5 Shall the Town vote to approve the Selectmen's Budget for Fiscal Year 1996 covering July 1, 1995 to June 30, 1996 in the amount of \$559,708 to be raised by taxes?
- Article #6 Shall the Town vote to appropriate the sum of \$65,000.00 for continuing repaving and sidewalk improvements?
- Article #7 Shall the Town vote to appropriate the sum of \$1,300.00 for the support of the programs of the Southwestern Vermont Area Agency on Aging?
- Article #8 Shall the Town vote to appropriate the sum of \$400.00 to support the Retired Senior Volunteer Program (RSVP)?
- Article #9 Shall the Town vote to appropriate the sum of \$4,500.00 to support the Rutland Area Visiting Nurses Association, Inc.?

- Article #10 Shall the Town vote to appropriate the sum of \$ 1,200.00 to Rutland County Adult Basic Education for providing direct educational services to adults to include teaching materials?
- Article #11 Shall the Town vote to appropriate the sum of \$14,688.00 (\$6.00 per capita) to maintain the services of the Rutland Regional Ambulance?
- Article #12 Shall the Town vote to appropriate the sum of \$3,304 for the support of Rutland Area Community Services (formerly Rutland Mental Health Services, Inc.) so that these services can be maintained?
- Article #13 Shall the Town vote to authorize the Selectmen to contract with the West Rutland Fire District #1 and to appropriate the amount of \$46,350 for town-wide fire protection and emergency services?
- Article #14 Shall the Town vote to appropriate the sum of \$3,500 to West Rutland Development Corporation, Inc. for marketing and permitting of the Industrial Park?
- Article #15 Shall the Town vote to appropriate the sum of \$300.00 to support the Rutland Area Hospice, Inc.?
- Article #16 Shall the Town vote to appropriate the sum of \$1,224.00 to support Bennington-Rutland Opportunity Council, Inc. (BROC)?
- Article #17 Shall the Town vote to appropriate the sum of \$500. to the Rutland Economic Development Corporation (REDC) for the purpose of development promotion?

/s/
Chester Brown, Jr. Chairman
/s/
Nicola Notte
/s/
Clifton Cressy
/s/
Joseph Baker
/s/
Paula Mumford

BOARD OF SELECTMEN

INSTRUCTIONS FOR VOTERS

Here is some basic information for you, the voter. If you have any question after reading this, or any time during the voting process, ask your Town Clerk or another election official.

CHECK-IN

1. Go to "in" checklist table.
2. Give your name, and if asked, your residence to the election official in a clear, audible voice.
3. Wait until your name is repeated and checked off by an official.

ENTER

1. Enter within the guardrail, and do not leave until you have voted
2. An election official will hand you a paper ballot.
3. Go to a vacant booth.

MARK YOUR BALLOT

1. Make a cross (X) in the box to the right of the name of the candidate(s) you want to vote for. Follow the directions on the ballot as to how many to vote for.
("Vote for not more than two")
2. WRITE-IN. To vote for someone whose name is not printed on the ballot, use the blank "write-in" lines on the ballot

CHECK OUT

1. Go to the "out" checklist table.
2. Give your name to the election official in a clear, audible voice.
3. Wait until your name is repeated and checked off by the official.

VOTE

Deposit your ballot in the "Voted Ballots" box.

LEAVE

Leave the voting area by passing outside the guardrail.

WHAT TO DO IF;

YOU'RE NOT ON THE CHECKLIST

If your name has been dropped from the checklist and you think it was an error, explain to your Town Clerk and ask that your name be put back on.

If the problem isn't cleared up to your satisfaction, have the Town Clerk, Selectman or other official call an immediate meeting of the members of your Board of Civil Authority who are present at the polls. They should check thoroughly and correct any error.

If you still aren't satisfied, call the Secretary of State's Office at 1-800-642-5155.

YOU SPOIL YOUR BALLOT

Ask an election official for another ballot. Three ballots is the limit.

YOU'RE DISABLED, VISUALLY IMPAIRED OR CAN'T READ

Tell an election official. You may bring a friend or relative to help you, as long as he or she is a registered voter, or you may have two election officials help you.

YOU CAN'T GET FROM YOUR CAR TO THE POLLING PLACE

Have a friend tell an election official. A ballot may be brought out to your car by two election officials so you can vote there.

IT IS ILLEGAL TO;

1. Knowingly vote more than once, either in the same town or in different towns.
2. Try to tell another person how to vote once you're inside the building where voting is taking place.
3. Mislead the Board of Civil Authority about your own or another person's eligibility to vote.
4. Show your marked ballot to others in order to let them know how you voted.
5. Mark a mark on your ballot which would identify it as yours.

PLEASE DON'T

1. Chat or socialize in the voting area, especially when there are people in the process of voting.
2. Leave brochures, buttons or other campaign literature in the voting booth.

ABSENTEE VOTING

A voter who expects to be an absent voter may request absentee ballots until 5:00 PM or the closing of the Town Clerk's Office on the day preceding the election. (Mar. 6, 1995). Also an authorized person, on behalf of an absent voter may apply for an absent voter ballot not later than 12:00 Noon of the day preceding the election (Mar. 6, 1995). Application for absentee ballots will be accepted by the Town Clerk in the Town Hall during regular office hours Monday thru Friday.

APPLICATIONS FOR CHECKLIST

Applications for person's names to be placed on the checklist shall not be accepted after 12:00 NOON on the third Saturday preceding the day of the election. (Feb. 18, 1995). Applications will be accepted by the Town Clerk at the Town Hall during regular office hours Monday thru Friday and on Saturday February 18th from 10-12 AM.

TOWN OFFICERS

(Date after name indicates when term expires. Asterisk before name indicates office to be voted on this year.)

Moderator	*Gary Kupferer	1995
Town Clerk	*Jayne Pratt	1995
Town Treasurer	*Richard Daley	1995
Selectmen	Paula Mumford	1997
	*Chester Brown Jr.	1995
	*Clifton Cressy	1995
	Joseph Baker	1996
	*Nicola Notte	1995
School Directors	Michael O'Brien	1997
	*June Atwood	1995
	*Kimberly A. Conway	1995
	Joseph Riter	1996
	*Earle A. Goodrich	1995
Road Commissioner	Town Manager	
Tax Collector (Delinquent)	Town Manager	
Listers	William Kelly	1997
	Frances Flynn	1996
	*Leonard DiGangi	1995
Auditors	Beverly Kupferer	1997
	*James Reynolds	1995
	Mary Oczechowski	1996
Grand Juror	*Dale A. Baker	1995
First Constable	James P. Rajda	1996
Trustees of the Public Monies	Selectmen	
Town Law Agent	Selectmen	
Tree Warden	Selectmen	

1995 Report of the Selectmen and the Town Manager

Another successful year has been completed by the Town of West Rutland Municipal Government. Once again, we were able to operate the Town, maintain the infrastructure, maintain all equipment, and complete some new construction projects. All the above was accomplished while still operating within our financial budget.

Road Improvements and Maintenance

We began the paving season by resurfacing a section of the Whipple Hollow Road. This road only had a thin base layer of pavement. It was showing signs of stress and needed a finish layer to preserve the investment of the base layer. Similar situations existed for section of Pleasant St. and the whole length of Skyline Drive. Meadow Lane was resurfaced due to severe cracking and settlement which dramatically increased during the past winter. Five hundred feet of Durgy Hill Road was totally reconstructed and resurfaced. Due to an inadequate road base and excessive ground water, areas of Durgy Hill Road collapsed to only one passable lane prior the thaw last spring. Late snow storms were nearly impossible to plow because of the extremely broken and heaved pavement.

The long awaited reconstruction of Marble Street began in 1994. Marble Street will eventually receive new sidewalks, pavement and storm drains. This project has been in the planning process for early a decade. The design includes pedestrian nodes which have proven to be somewhat controversial. The pedestrian nodes are to provide handicapped accessibility, additional pedestrian safety and to enhance the street's appearance by adding trees.

Construction began on the northeast corner of the street because the storm drains ended and are mainly located on that side of the street. Next spring the western sidewalk and the pavement from curb to curb will be completed. This project will include pedestrian ramps and areas to plant trees at the intersection of Smith and Marble Streets.

The Whipple Hollow bridge has been rebuilt and widened to two paved lanes. Ninety Percent (90%) of the funds for this project were received from the Vermont Agency of Transportation.

Overall gravel road maintenance was improved this summer with most ditches being improved and each main road being graded at least twice.

Recreation

The land for the new recreation area was finally purchased in the spring of 1994. A grant for \$17,000 from the State of Vermont helped finance the purchase. A large new culvert has been installed in Young's Brook to provide access to the new area from the existing area. We have requested construction assistance from the Vermont National Guard for the remainder of the project. We are optimistic the "Guard" will help us this summer. They were too committed to offer help this past summer and fall.

New Equipment Purchased

A new specially designed municipal tractor was purchased this past year. Its purposes will be sidewalk snow removal, street snow removal and truck loading, lawn mowing, channel maintenance and roadside mowing. It is a very power (102 H.P.) agile machine. It has full time 4 wheel drive with an articulating and oscillating chassis.

Purchase and Sale of Real Estate

The Town was fortunate to sell to the American Legion the land and building which it had been leasing. The proceeds from this sale were used to purchase the large brown 7 unit apartment building on Marble Street. This building was subsequently demolished, making a major improvement to Marble Street's appearance and overall environment.

Crushed Rock Inc. Dispute Settled

This old and agonizing dispute has come to an end and the quarry actually began to operate this past fall. Crushed Rock Inc. received a permit to operate the quarry with several restrictions. The Town will receive a toll from Crushed Rock Inc. on every ton sold after the first 80,000 tons. The funds will be escrowed and used for maintenance of Clarendon Avenue. Also this coming summer, Crushed Rock Inc. will recondition and repave Clarendon Avenue from Main Street to Skyline Drive.

New Municipal Court Established

During the 1994 legislative session, a new court system was established to assist municipalities to enforce their ordinances. We have revised and are readopting several ordinances such that enforcement through the new court system is possible. Basically, The Town now has authority to issue fines for ordinance infractions.

Marble Street Steering Committee

This group of volunteer citizens and some local officials is still working on methods of improvement for Marble Street. The committee was helpful in the design approval of the new sidewalk. It will continue its work considering improvements for the Town owned lot on Marble Street, pedestrian and bicycle paths adjacent to Marble Street and in other locations in Town. This group is always interested in new members and especially invites those who own real estate on Marble Street. Those that are interested in participating can be placed on the committee roster by contacting the Town Manager.

Readdressing to Accommodate a 911 Calling System

Most of the readdressing work for the 911 Calling System has been completed. We delayed completing this project until the statewide 911 Board adopted its new rules. We will soon conduct hearings to change some street and road names. After the renaming process is complete, the Post Office will inform everyone of their new addresses.

Proposed Fiscal Year 96 Budget

As in previous years, every attempt was made to avoid an increase in taxes. We struggled hard with various budget line items that needed unavoidable increases. It was difficult to decide which line items to reduce to compensate for the increases. Our objectives were to not reduce services and maintenance and to keep the budget the same. A difficult task to perform while dealing with continual cost increases. When the struggle ended, a new budget was developed that is \$3,968 lower than last year's budget. However, due to the fact that no fund balance was carried forward from last year an additional \$28,230 in taxes will be required to fund the proposed budget.

Respectfully,

Board of Selectmen

Chester Brown, Jr., Chairman
Joseph Baker
Paula Mumford
Clifton Cressy
Nicola Notte

Town Manager

Thomas Yennerell

TAX DOLLAR BREAKDOWN FOR FY 96

1. Human Services from Warning (assuming all votes are yes)	\$0.0176
2. Fire Truck Debt	\$0.0107
3. Fire Protection	\$0.0249
4. Paving	\$0.0349
5. Town and Town Highway	\$0.3009
6. School*	\$0.6110
	<hr/> \$1.0000

*using last year's school budget

TOWN AUDITOR'S REPORT

We have read the audited financial statement report and footnotes that were prepared by Sullivan, Powers & Company, CPA'S for the period ended June 30, 1994.

We feel that in future years the financial statement should be prepared on the accrual basis rather than on the cash basis. We also feel that the town should prepare a schedule of its fixed assets. (Trucks, Plows, Photocopier, Computer, etc) and indicate the date acquired and amount paid or estimated amount paid for very old assets such as the Town Hall and include the schedule in the Town Report.

It was also noted that at the end of the year the Town had over \$130,000 in bank accounts not covered by FDIC insurance. We recommend that the Town open accounts in more than one bank so that all funds will be insured at all times. We are aware that the number of days during the year that the accounts exceed the insured limit are few. However, if a bank failed on one of those days, the Town would be at risk for the uninsured amounts.

James B. Reynolds
Mary Oczechowski
Beverly Kupferer

Auditors

TOWN OF WEST RUTLAND, VERMONT
AUDIT REPORT
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JUNE 30, 1994

Independent Auditor's Report

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Sullivan, Powers & Co.

CERTIFIED PUBLIC ACCOUNTANTS

77 Barre Street
P.O. Box 947
Montpelier, VT 05601
223-2352 / FAX 223-3578

A PROFESSIONAL CORPORATION

James H. Powers, CPA
Fred Duplessis, CPA
Kathy L. Blackburn, CPA
VT Lic. #92-000180

Independent Auditor's Report

Board of Selectmen
Town of West Rutland
P.O. Box 60
West Rutland, Vermont 05777

We have audited the general purpose financial statements of the Town of West Rutland, Vermont as of and for the eighteen (18) month period ended June 30, 1994, as listed in the Table of Contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenses and related liabilities are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

A statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report because the Town has not maintained records as to historical costs of its general fixed assets.

In our opinion, except for the omission of the general fixed asset account group which the amount is unknown, the general purpose financial statements referred to above present fairly the assets and liabilities of the Town of West Rutland, Vermont at June 30, 1994, arising from cash transactions, and the revenue collected and expenditures paid by it during the eighteen (18) month period then ended.

July 14, 1994
Montpelier, Vermont

Sullivan, Powers & Company

Members of The American Institute and Vermont Society of Certified Public Accountants

Exhibit I

TOWN OF WEST RUTLAND, VERMONT
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 (ARISING FROM CASH TRANSACTIONS)
 ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1994

	<u>Governmental Fund Types</u>			<u>Account Group</u>	<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>General Long-Term Debt</u>	<u>(Memorandum Only)</u>
ASSETS					
Cash - Note 2	\$ 80,020	\$ 84,961	\$ 70,802	\$ 0	\$235,783
Due from Other Funds	0	42,922	0	0	42,922
Loans Receivable - Note 3	0	160,123	0	0	160,123
Reimbursements Receivable	3,606	0	0	0	3,606
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	57,500	57,500
TOTAL ASSETS	\$ 83,626	\$288,006	\$ 70,802	\$ 57,500	\$499,934
LIABILITIES AND FUND BALANCES					
Liabilities:					
Due to Other Funds	\$ 42,922	\$ 0	\$ 0	\$ 0	\$ 42,922
Due to Economic Development Administration - Note 4	0	63,490	0	0	63,490
Deferred Revenue - Note 5	600	100,000	0	0	100,600
Notes Payable - Note 6	0	0	0	57,500	57,500
Total Liabilities	43,522	163,490	0	57,500	264,512
Fund Balances:					
Restricted - Note 7	0	80,738	0	0	80,738
Unrestricted:					
Designated - Note 8	12,495	43,778	70,802	0	127,075
Undesignated	27,609	0	0	0	27,609
Total Fund Balances	40,104	124,516	70,802	0	235,422
TOTAL LIABILITIES AND FUND BALANCES	\$ 83,626	\$288,006	\$ 70,802	\$ 57,500	\$499,934

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
 AND CHANGES IN FUND BALANCES
 (ARISING FROM CASH TRANSACTIONS)
 ALL GOVERNMENTAL FUND TYPES
 FOR THE EIGHTEEN (18) MONTH PERIOD ENDED JUNE 30, 1994

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:				
Property Taxes	\$ 996,520	\$ 0	\$ 0	\$ 996,520
Penalties and Interest	36,282	0	0	36,282
Intergovernmental	119,885	2,721	0	122,606
Interest Income	10,883	0	1,443	12,326
Charges for Services	53,396	338,703	0	392,099
Licenses, Fees & Fines	39,521	0	0	39,521
Miscellaneous Receipts	74,735	26,586	0	101,321
Note Proceeds	<u>17,500</u>	<u>0</u>	<u>0</u>	<u>17,500</u>
Total Cash Receipts	<u>1,348,722</u>	<u>368,010</u>	<u>1,443</u>	<u>1,718,175</u>
Cash Disbursements:				
General Government	442,737	920	0	443,657
Highway	361,347	0	0	361,347
Sewer	0	300,110	0	300,110
Auxiliary Services	70,616	0	0	70,616
Recreation	76,192	0	0	76,192
Public Safety	15,660	0	0	15,660
Appropriations - Note 9	178,841	0	0	178,841
Debt Service	54,019	0	0	54,019
Equipment	<u>0</u>	<u>0</u>	<u>10,827</u>	<u>10,827</u>
Total Cash Disbursements	<u>1,199,412</u>	<u>301,030</u>	<u>10,827</u>	<u>1,511,269</u>
Excess/(Deficiency) of Cash Receipts, Over Cash Disbursements	149,310	66,980	(9,384)	206,906
Other Financing Sources/(Uses):				
Operating Transfers In	6,575	0	52,500	59,075
Operating Transfers Out	<u>(35,000)</u>	<u>(24,075)</u>	<u>0</u>	<u>(59,075)</u>
Total Other Financing Sources/(Uses)	<u>(28,425)</u>	<u>(24,075)</u>	<u>52,500</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing Uses	120,885	42,905	43,116	206,906
Fund Balances/(Deficit) - January 1, 1993	<u>(80,781)</u>	<u>81,611</u>	<u>27,686</u>	<u>28,516</u>
Fund Balances - June 30, 1994	\$ <u>40,104</u>	\$ <u>124,516</u>	\$ <u>70,802</u>	\$ <u>235,422</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1994

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Cash Receipts:			
Property Tax	\$ 985,980	\$ 996,520	\$ 10,540
State Aid Highway	87,386	95,493	8,107
TRACE	0	986	986
Railroad Tax	1,200	1,466	266
Sewer Administration	25,500	25,500	0
Ordinance Fines	3,000	5,602	2,602
Solid Waste	750	911	161
Clerk Fees	16,500	21,687	5,187
Zoning	4,500	4,096	(404)
Copier	750	587	(163)
Dog Licenses	2,000	1,940	(60)
Treasurer Salary-School	19,627	11,000	(8,627)
Interest	7,500	10,883	3,383
Town Hall Rent	1,800	1,800	0
Liquor License	1,400	1,210	(190)
Dog Fines	225	270	45
Delinquent Tax Interest/Penalty	24,000	36,282	12,282
Permits	1,500	615	(885)
Phone Reimbursement	450	441	(9)
Miscellaneous	9,000	18,398	9,398
Recreation-Playgroup	13,500	12,792	(708)
Recreation-Summer	3,000	3,517	517
Recreation Grant	0	17,025	17,025
Town Clerk - Other	0	2,301	2,301
Town Hall Friends	0	3,000	3,000
Legion Sale	0	54,000	54,000
Town Hall Grant	0	2,900	2,900
Act 200 Planning	0	6,575	6,575
Note Proceeds	<u>17,500</u>	<u>17,500</u>	<u>0</u>
Total Cash Receipts	<u>1,227,068</u>	<u>1,355,297</u>	<u>128,229</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1994

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Cash Disbursements:			
Administrative:			
Manager's Salary	\$ 51,750	\$ 52,600	\$ (850)
Manager's Expense	3,000	2,000	1,000
Treasurer's Salary	27,010	25,450	1,560
Town Clerk Salary	26,528	26,528	0
Town Clerk Supplies	2,625	4,175	(1,550)
New Copier	750	0	750
Town Official Expense	750	815	(65)
Listers	11,000	8,845	2,155
Selectmen Salary	4,505	3,003	1,502
Act 200 Planning	0	7,959	(7,959)
Planning/Zoning Salary	4,500	1,950	2,550
Zoning Administration Salary	12,974	12,974	0
Health Officer Salary	1,583	1,055	528
Bookkeeper/Secretary Salary	33,727	33,727	0
Auditing	9,287	6,088	3,199
Elections	2,500	5,612	(3,112)
Tax Billing	400	932	(532)
Data Processing	4,500	6,417	(1,917)
Legal Fees	10,500	16,128	(5,628)
Engineering Service	3,000	7,145	(4,145)
Office Supplies	2,700	2,662	38
Postage	3,060	2,995	65
Town Report	4,496	4,769	(273)
Copier	800	1,283	(483)
Advertising	4,200	5,137	(937)
Telephone	3,375	4,481	(1,106)
Delinquent Tax Expense	1,000	3,751	(2,751)
Regional Planning	500	500	0
VLCT Dues	1,126	1,126	0
Miscellaneous	6,750	13,306	(6,556)
Town Farm Water	3,000	0	3,000
Westway Stabilization	0	6,154	(6,154)
Bank Fees	0	185	(185)
Cemetery Maintenance	1,500	1,478	22
Town Manager Search	0	1,000	(1,000)
Total Administration	<u>243,396</u>	<u>272,230</u>	<u>(28,834)</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Highway:			
Equipment Savings	\$ 35,000	\$ 35,000	\$ 0
Labor	110,781	121,490	(10,709)
Salt	44,000	61,373	(17,373)
Sand	14,500	12,063	2,437
Culverts	10,000	1,791	8,209
Gravel	31,000	17,061	13,939
Hot Mix	2,500	314	2,186
Resurfacing	52,500	48,329	4,171
Chloride	3,100	3,366	(266)
Cold Patch	13,000	4,172	8,828
Roadside Mowing	2,250	520	1,730
Tree Work	1,500	375	1,125
Traffic Signs	2,750	1,647	1,103
Tools and Miscellaneous	3,000	991	2,009
Equipment Rental	21,000	21,233	(233)
Equipment Purchase	1,000	0	1,000
Bridges	6,000	3,505	2,495
Channel Maintenance	15,000	2,700	12,300
Sidewalk Repair	10,500	8,239	2,261
Street Cleaning	16,000	12,113	3,887
Pavement Marking	2,500	0	2,500
Gas, Oil, Diesel	15,000	9,419	5,581
Repair Parts	9,000	6,935	2,065
Outside Repairs	7,000	8,483	(1,483)
Tires, Chains, Batteries	5,500	3,881	1,619
Flow Blades	3,000	2,522	478
Tools and Equipment	2,300	1,952	348
Radios	750	155	595
Total Highway	<u>440,431</u>	<u>389,629</u>	<u>50,802</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Insurance/Benefits:			
BC/BS	\$ 28,814	\$ 24,152	\$ 4,662
FICA	20,548	26,016	(5,468)
Vehicles	9,250	10,783	(1,533)
Worker's Compensation	12,375	17,854	(5,479)
Liabilities and Buildings	12,000	18,809	(6,809)
Retirement (VMERS) - Note 11	13,417	11,917	1,500
Unemployment Compensation	1,500	1,189	311
Disability	1,910	1,085	825
Bond	400	808	(408)
Public Office Liability	4,970	4,971	(1)
Law Enforcement Liability	<u>5,000</u>	<u>4,537</u>	<u>463</u>
Total Insurance/Benefits	<u>110,184</u>	<u>122,121</u>	<u>(11,937)</u>
Auxiliary Services:			
Street, Traffic Light	49,500	50,481	(981)
Solid Waste Management	12,000	3,431	8,569
Library	14,500	14,500	0
Humane Society	1,500	1,064	436
Memorial Day	200	150	50
Forest Fires	<u>750</u>	<u>990</u>	<u>(240)</u>
Total Auxiliary Services	<u>78,450</u>	<u>70,616</u>	<u>7,834</u>
Town Garage:			
Fuel Oil	4,300	2,102	2,198
Repairs	3,000	2,970	30
Telephone	1,050	1,404	(354)
CVPS	<u>900</u>	<u>242</u>	<u>658</u>
Total Town Garage	<u>9,250</u>	<u>6,718</u>	<u>2,532</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1994

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Town Hall:			
Cleaning Services	\$ 3,900	\$ 3,900	\$ 0
CVPS	5,400	5,330	70
Energy Conservation	1,800	143	1,657
Miscellaneous	3,000	3,211	(211)
Grant Match	3,000	9,806	(6,806)
Carpet and Paint	1,000	1,507	(507)
Fuel Oil	5,000	5,195	(195)
Electrical	750	730	20
Total Town Hall	<u>23,850</u>	<u>29,822</u>	<u>(5,972)</u>
Public Safety:			
Officer Services	18,500	11,199	7,301
Police Special Events	2,250	0	2,250
Police Mileage	3,075	1,246	1,829
Police Equipment	1,500	1,647	(147)
Police Telephone	1,125	987	138
Police Training	500	82	418
D.A.R.E. Program	1,000	499	501
Total Public Safety	<u>27,950</u>	<u>15,660</u>	<u>12,290</u>
Recreation:			
CVPS	800	597	203
Labor	6,000	6,893	(893)
Supplies	3,600	3,848	(248)
Playgroup	13,500	13,083	417
Facility Maintenance	7,000	3,872	3,128
Land Purchase	37,439	47,799	(10,360)
Little League	100	100	0
Total Recreation	<u>68,439</u>	<u>76,192</u>	<u>(7,753)</u>
County Tax	<u>17,691</u>	<u>18,564</u>	<u>(873)</u>
Debt Services:			
Tax Anticipation Note Interest	18,500	9,800	8,700
Town Debt Interest	5,500	4,219	1,281
Town Debt Principal	40,000	40,000	0
Tax Abatements	500	0	500
Total Debt Service	<u>64,500</u>	<u>54,019</u>	<u>10,481</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1994

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Appropriations:			
Fire District Transfer	\$ 86,825	\$ 86,825	\$ 0
Paving Improve. Transfer	65,000	65,000	0
Rutland Mental Health	3,304	3,304	0
Southwest Agency on Aging	1,200	1,200	0
RSVP	400	400	0
Rutland Visiting Nurses	4,500	4,500	0
Regional Ambulance	14,688	14,688	0
RIDC	1,000	1,000	0
Alcohol and Drug Prevention	200	200	0
Hospice	500	500	0
BROC	<u>1,224</u>	<u>1,224</u>	<u>0</u>
Total Appropriations	<u>178,841</u>	<u>178,841</u>	<u>0</u>
Total Cash Disbursements	<u>1,262,982</u>	<u>1,234,412</u>	<u>28,570</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements - Note 10	\$ <u>(35,914)</u>	120,885	<u>\$156,799</u>
Fund Balance/(Deficit) - January 1, 1993		<u>(80,781)</u>	
Fund Balance - June 30, 1994		<u>\$ 40,104</u>	

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
SPECIAL REVENUE FUND - SEWER FUND
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1994

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Receipts:			
User Fees	\$322,413	\$322,413	\$ 0
Miscellaneous	0	35	35
Equipment Savings	3,000	0	(3,000)
Solid Waste District Refund	0	26,551	26,551
Total Cash Receipts	<u>325,413</u>	<u>348,999</u>	<u>23,586</u>
Cash Disbursements:			
Salaries	96,632	94,434	2,198
Health Insurance	19,192	15,458	3,734
Disability Insurance	900	303	597
Workers Compensation	1,575	5,299	(3,724)
Unemployment	530	594	(64)
Administrative Reimbursement	25,500	25,500	0
FICA	7,392	6,495	897
Vehicle Maintenance	6,750	1,906	4,844
Vehicle Insurance	5,500	6,250	(750)
Lab Chemicals	2,100	1,311	789
Sulfur Dioxide	1,425	1,561	(136)
Chlorine	3,750	7,243	(3,493)
Plant Maintenance	9,000	8,652	348
Plant Insurance	4,452	4,452	0
Pumpstation Maintenance	1,250	1,393	(143)
Sewer Line Maintenance	6,000	6,810	(810)
Emergency Maintenance	3,000	1,963	1,037
Equipment Savings	17,500	17,500	0
Lab Equipment	5,000	4,163	837
Contract Services	4,650	3,728	922
Vehicle Fuel	3,200	2,429	771
Heating Fuel	3,200	3,704	(504)
Telephone	1,950	1,894	56
Office Supplies	300	294	6
Miscellaneous	4,500	4,719	(219)
Sludge Management	42,500	32,171	10,329
Retirement (VMERS) - Note 11	5,411	4,034	1,377
Uniforms	1,414	1,279	135
Boiler/Machine Insurance	3,000	2,556	444
Flood Insurance	1,400	346	1,054
Plant - CVPS	28,500	28,686	(186)
Due - General Account	222	222	0
Permit Renewal	1,000	650	350

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
SPECIAL REVENUE FUND - SEWER FUND
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1994

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Expenditures/(Cont'd):			
Elm Street	\$ 8,500	\$ 8,217	\$ 283
Harrison Avenue	3,000	4,218	(1,218)
Barnes Street	2,000	2,137	(137)
Baxter Street	750	1,275	(525)
Clarendon Avenue	1,500	1,525	(25)
Main Street	1,500	1,540	(40)
Thrall Avenue	500	297	203
Fairview Avenue	<u>500</u>	<u>402</u>	<u>98</u>
Total Expenditures	<u>336,945</u>	<u>317,610</u>	<u>19,335</u>
Excess/(Deficiency) of			
Revenue Over Expenditures - Note 10	<u>\$ (11,532)</u>	31,389	<u>\$ 42,921</u>
Fund Balance - January 1, 1993		<u>11,533</u>	
Fund Balance - June 30, 1994		<u>\$ 42,922</u>	

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1994

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of West Rutland, Vermont operates under a selectmen/town manager form of government and provides the following services; public safety, highways and streets, sewage treatment, community development, recreation, public improvements, planning and zoning, and general administrative services.

The Town, for financial purposes, includes all of the funds and account groups relevant to the operations of the Town of West Rutland. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the Town of West Rutland.

The accounting policies of the Town of West Rutland, Vermont conform to generally accepted accounting principles as applicable to governments, except as noted below. The following is a summary of the more significant policies.

A. REPORTING ENTITY

The criteria of oversight responsibility, special financing relationships and scope of public service was used in determining the agencies or entities which comprise the Town for financial reporting purposes. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations and accountability for fiscal matters. Based on these criteria, there are no agencies or entities which should be combined with the financial statements of the Town.

B. FUND ACCOUNTING

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three (3) generic fund types and one (1) broad fund category as follows:

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1994

Note 1:
(Cont'd)

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

The Town does not record property, plant and equipment and long-term debt in the Sewer Fund, and accordingly, this fund is reported as a Special Revenue fund type.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

C. CASH AND INVESTMENTS

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The Town's policy is to prepare its financial statements on the basis of cash receipts and disbursements, consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenditures and related liabilities are recognized when paid rather than when the obligation is incurred.

E. FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. Governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered a measure of "available spendable resources". The operating statement presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in the General Fund type operations (general fixed assets) should be accounted for in the General Fixed Assets Account Group.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1994

Note 1:
(Cont'd)

The Town of West Rutland, Vermont does not maintain the historical cost information needed for establishment of a statement of General Fixed Assets.

Because of their spending measurement focus, expenditure recognition for Governmental Fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as Governmental Fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

F. BUDGETS AND BUDGETARY ACCOUNTING

The Town approves a budget for the General Fund and Sewer Fund at an Annual Town Meeting, and the tax rate and Sewer Assessment is determined by the Board of Selectmen based on the budgets, Grand List and sewer units.

G. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total Columns on Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

H. FUND BALANCES

Fund balances of Governmental Fund Types are classified in three separate categories. The categories, and their general meanings, are as follows:

Restricted Fund Balance - Indicate that a portion of fund equity is restricted for a specific use by a grant, contract, or other binding agreement.

Designated Fund Balance - Indicates that portion of fund equity for which the Town has made tentative plans.

Undesignated Fund Balance - Indicates that portion of fund equity which is available for appropriation and expenditure in future periods.

I. OPERATING TRANSFERS

Operating transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1994

Note 2: CASH

The cash deposits in the Town accounts as of June 30, 1994 consisted of the following:

	<u>Book Balance</u>	<u>Bank Balance</u>
Insured (FDIC)	\$109,444	\$151,633
Uninsured, Not Collateralized by Bank	<u>126,339</u>	<u>131,937</u>
	<u>\$235,783</u>	<u>\$283,570</u>

The difference between the bank balance and the book balance is due to reconciling items such as outstanding checks and deposits in transit.

\$40,000 of the uninsured cash not collateralized by bank could be offset against debt at the respective bank.

Note 3: LOANS RECEIVABLE

Loans Receivable consists of the following at June 30, 1994:

Loan Receivable, Daamen, Inc., Monthly
Principal and Interest Payments of \$537
Due September, 2007, at 6% Interest,
Secured by a Mortgage \$ 60,123

Loan Receivable, to West Rutland Neighborhood
Housing Services (NHS) with the express purpose
of relending to individuals or entities for
Community Development purposes. In exchange for
revolving loan fund and project management services
provided to the Town by NHS, the Town agrees
that any and all interest accruing from either loan
repayments or funds available to be loaned shall be
specifically assigned to NHS in support of the
above referenced services. Interest Rate is 3%. 100,000

Total Loans Receivable \$160,123

Note 4: DUE TO ECONOMIC DEVELOPMENT ADMINISTRATION

This fund was established by Economic Development Administration (EDA)
Grant Funds awarded to West Rutland in 1984. A loan of \$75,000 was
made to Daamen, Inc. at 6% for 20 years, of which \$63,490 is to be paid
back to EDA upon payment of the Daamen Loan. The remainder of the loan
will be available to the Town to relend.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1994

Note 5: DEFERRED REVENUE

General Fund

Deferred Revenue in the general fund consists of properly taxes collected for the 1994-1995 fiscal year. \$ 600

Special Revenue Fund:

Deferred Revenue in the Community Development Fund consists of Grant funds loaned out as described in Note 3. 100,000

Total \$100,600

Note 6: NOTES PAYABLE

Notes Payable at December 31, 1994 consist of the following:

Note Payable to Vermont National Bank.
Interest at 4.75%, Due January 15, 1995,
will refinance with Principal Payments
of \$20,000 per year. \$ 40,000

Note Payable to Richard and Leona Dodds,
Purchase of Land for Recreation Purposes
Monthly Principal and Interest Payments
of \$347, Interest at 7%, Due June 1999 17,500

Total Notes Payable \$ 57,500

The annual requirements to amortize the general long-term debt are:

<u>Year Ending</u> <u>June 30</u>	<u>Debt</u> <u>Retirement</u>
1995	\$ 22,769
1996	23,230
1997	3,463
1998	3,713
1999	<u>4,325</u>
Total	<u>\$ 57,500</u>

Reconciliation of Notes Payable

<u>January 1, 1993</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 1994</u>
<u>\$80,000</u>	<u>\$17,500</u>	<u>\$40,000</u>	<u>\$57,500</u>

Subsequent to year end, the Town borrowed \$100,000 to cover current expenses.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1994

Note 7: RESTRICTED FUND BALANCE

The Restricted Fund Balance in the Special Revenue Funds is as follows:

Restricted for Industrial Development	
Revolving Loan Fund by Grant Agreement	\$41,764
Restricted for Sewer Impact Fund	<u>38,974</u>
Total Restricted Fund Balance	<u>\$80,738</u>

Note 8: DESIGNATED FUND BALANCES

The Designated Fund Balances are as follows:

General Fund

Designated for Town Hall Planning	\$ 2,944
Designated for Planning	3,051
Designated for Retirement of Dodds Note	<u>6,500</u>
Total General Fund	<u>\$12,495</u>

Special Revenue Funds

Designated for Sewer Fund Expenses	\$42,922
Designated for West Rutland Development Fund Expenses	<u>856</u>
Total Special Revenue Funds	<u>\$43,778</u>

Capital Project Funds

Designated for Handicapped Accessibility Fund Expenses	\$ 1,170
Designated for Sewer Equipment Fund Expenses	35,338
Designated for Equipment Fund Expenses	<u>34,294</u>
Total Capital Project Funds	<u>70,802</u>
Total Designated Fund Balances	<u>\$127,075</u>

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1994

Note 9: APPROPRIATIONS

Appropriations paid from the General Fund were approved at Town Meeting as follows:

<u>Article</u>	<u>Appropriation</u>	<u>Amount</u>
8	Rutland Mental Health Services, Inc.	\$ 3,304
9	Southwestern Vermont Area Agency on Aging	1,200
10	Rutland County Retired Senior Volunteer Program	400
11	Rutland Area Visiting Nurse Association, Inc.	4,500
12	Bennington-Rutland Opportunity Council (BROC)	1,224
13	Rutland Regional Ambulance Service	14,688
14	Repaving Improvements	65,000
15	Fire District #1	86,825
16	Rutland Industrial Development Corporation	1,000
17	Garko Memorial Foundation Alcohol and Drug Preventions	200
18	Rutland Area Hospice, Inc.	500
	Total	<u>\$178,841</u>

Note 10: BUDGETED DEFICIT

The Town of West Rutland budgeted \$35,914 and \$11,532 of the prior year's Fund Surplus as an expenditure for the General Fund and Sewer Fund, respectively. This results in the current year's budgeted deficiency of revenue over expenditures of \$35,914 and \$11,532, respectively, to utilize that surplus.

Note 11: RETIREMENT PLAN

All employees of the Town of West Rutland, who have been employed for one year and are required to join, are covered under the State of Vermont Municipal Employees' Retirement Plan. One employee contributes to Plan B which withholds 5% of gross wages. All other employees are part of Plan C which withholds 9.75% of gross wages. The Town contributes 5.6% to each plan.

The Town of West Rutland pays all costs accrued each year for the plan. The premise of this plan is to provide a retirement plan covering municipal employees at a uniform state-wide contribution rate based upon an actuarial valuation of all State of Vermont municipal employees. Activity in this plan is done in the aggregate, not by municipality. Due to the nature of this pension plan, net assets available for benefits as well as present value of vested and nonvested plan benefits are not determinable.

The Town's contribution for the eighteen (18) month period ending June 30, 1994 was \$15,951.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1994

Note 12: PROPERTY TAXES

Property taxes are due in three equal installments on August 15, November 14 and May 15. Interest is assessed at 1% per month after each respective due date and a penalty of 8% is assessed when the taxes become delinquent May 16th. The Town of West Rutland, Vermont bills and collects its own property taxes and also taxes for the School District, Sewer, Fire Protection and Appropriations. Town tax revenue is recognized when cash is received. For the eighteen (18) month period ended June 30, 1994, the tax rate is as follows:

	1/1/93 To 12/31/93	1/1/94 To 6/30/94	Total
School	1.1428	.0794	1.2222
Town General Highway	.5899	.2950	.8849
Fire Protection	.0717	.0000	.0717
Services	.0296	.0244	.0540
Paving	.0713	.0000	.0713
Westway Stabilization	.0067	.0000	.0067
Total Tax Rate/Per \$100 of Assessed Valuation	<u>1.9120</u>	<u>.3988</u>	<u>2.3108</u>

Note 13: CHANGE IN YEAR END

At the annual Town meeting in March 1992, the voters approved that the Town of West Rutland change the fiscal year end from December 31 to June 30. This was accomplished by presenting an eighteen month budget that ran from January 1, 1993 to June 30, 1994.

Note 14: SUBSEQUENT EVENT

Subsequent to year end, the Town of West Rutland purchased the Ames building at 68 Marble Street in West Rutland for \$45,000. This purchase was the result of a May 16, 1994 special election.

Sullivan, Powers & Co.

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL CORPORATION

77 Barre Street
P.O. Box 947
Montpelier, VT 05601
223-2352 / FAX 223-3578

James H. Powers, CPA
Fred Duplessis, CPA
Kathy L. Blackburn, CPA
VT Lic. #92-000180

Report on Supplementary Information

Board of Selectmen
Town of West Rutland
P.O. Box 60
West Rutland, Vermont 05777

We have audited the general purpose financial statements of the Town of West Rutland, Vermont as of and for the eighteen month period ended June 30, 1994 and have issued our report thereon dated July 14, 1994. These general purpose financial statements are the responsibility of the Town of West Rutland, Vermont. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements listed in the table of contents as Schedules 1-4 are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of West Rutland, Vermont. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

July 14, 1994
Montpelier, Vermont

Sullivan, Powers & Company

Members of The American Institute and Vermont Society of Certified Public Accountants.

TOWN OF WEST RUTLAND, VERMONT
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
JUNE 30, 1994

	<u>Sewer Fund</u>	<u>Act 200 Planning Grant</u>	<u>West Rutland Development Fund</u>	<u>Industrial Development Revolving Loan Fund</u>	<u>Community Development Fund</u>	<u>Sewer Impact Fund</u>	<u>Totals (Memorandum Only)</u>
ASSETS							
Cash	\$ 0	\$ 0	\$ 856	\$ 45,131	\$ 0	\$38,974	\$ 84,961
Due from Other Funds	42,922	0	0	0	0	0	42,922
Loans Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,123</u>	<u>100,000</u>	<u>0</u>	<u>160,123</u>
TOTAL ASSETS	<u>\$42,922</u>	<u>\$ 0</u>	<u>\$ 856</u>	<u>\$105,254</u>	<u>\$100,000</u>	<u>\$38,974</u>	<u>\$288,006</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Due to Economic Development Administration	\$ 0	\$ 0	\$ 0	\$ 63,490	\$ 0	\$ 0	\$ 63,490
Deferred Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>63,490</u>	<u>100,000</u>	<u>0</u>	<u>163,490</u>
Fund Balances:							
Restricted	0	0	0	41,764	0	38,974	80,738
Unrestricted Designated	<u>42,922</u>	<u>0</u>	<u>856</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>43,778</u>
Total Fund Balances	<u>42,922</u>	<u>0</u>	<u>856</u>	<u>41,764</u>	<u>0</u>	<u>38,974</u>	<u>124,516</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$42,922</u>	<u>\$ 0</u>	<u>\$ 856</u>	<u>\$105,254</u>	<u>\$100,000</u>	<u>\$38,974</u>	<u>\$288,006</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1994

	<u>Sewer Fund</u>	<u>Act 200 Planning Grant</u>	<u>West Rutland Development Fund</u>	<u>Industrial Development Revolving Loan Fund</u>	<u>Community Development Fund</u>	<u>Sewer Impact Fund</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:							
User Fees	\$322,413	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$322,413
Solid Waste District							
Refund	26,551	0	0	0	0	0	26,551
Interest Income	0	101	45	1,615	0	1,183	2,944
Sewer Fees	0	0	0	0	0	8,478	8,478
State Revenue	0	2,721	0	0	0	0	2,721
Loan Repayment -							
Interest	0	0	0	4,868	0	0	4,868
Miscellaneous	<u>35</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35</u>
Total Cash Receipts	<u>348,999</u>	<u>2,822</u>	<u>45</u>	<u>6,483</u>	<u>0</u>	<u>9,661</u>	<u>368,010</u>
Cash Disbursements:							
Salaries	94,434	0	0	0	0	0	94,434
Benefits	15,761	0	0	0	0	0	15,761
Workmen's Compensation	5,299	0	0	0	0	0	5,299
Unemployment	594	0	0	0	0	0	594
FICA	6,495	0	0	0	0	0	6,495
Administrative							
Reimbursement	25,500	0	0	0	0	0	25,500
Maintenance	20,724	0	0	0	0	0	20,724
Insurance	13,604	0	0	0	0	0	13,604
Chemicals	10,115	0	0	0	0	0	10,115
Lab Equipment	4,163	0	0	0	0	0	4,163
Telephone	1,894	0	0	0	0	0	1,894

Contract Services	3,728	0	0	0	0	0	3,728
Fuel	6,133	0	0	0	0	0	6,133
Office Supplies	294	0	0	0	0	0	294
Miscellaneous	5,369	0	920	0	0	0	6,289
Uniforms	1,279	0	0	0	0	0	1,279
Sludge Management	32,171	0	0	0	0	0	32,171
Retirement	4,034	0	0	0	0	0	4,034
Line Maintenance	48,297	0	0	0	0	0	48,297
Due - General Account	<u>222</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>222</u>
Total Cash Disbursement	<u>300,110</u>	<u>0</u>	<u>920</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>301,030</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	48,889	2,822	(875)	6,483	0	9,661	66,980
Other Financing Sources/(Uses):							
Operating Transfers Out	<u>(17,500)</u>	<u>(6,575)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(24,075)</u>
Total Operating Transfers Out	<u>(17,500)</u>	<u>(6,575)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(24,075)</u>
Excess/(Deficiency) of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing/(Uses)	31,389	(3,753)	(875)	6,483	0	9,661	42,905
Fund Balances - January 1, 1993	<u>11,533</u>	<u>3,753</u>	<u>1,731</u>	<u>35,281</u>	<u>0</u>	<u>29,313</u>	<u>81,611</u>
Fund Balances - June 30, 1994	<u>\$ 42,922</u>	<u>\$ 0</u>	<u>\$ 856</u>	<u>\$ 41,764</u>	<u>\$ 0</u>	<u>\$ 38,974</u>	<u>\$124,516</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
JUNE 30, 1994

	Handicapped Accessibility Fund	Sewer Equipment Fund	Equipment Fund	Total (Memorandum Only)
<u>ASSETS</u>				
Cash - Savings	\$1,170	\$35,338	\$34,294	\$70,802
TOTAL ASSETS	\$1,170	\$35,338	\$34,294	\$70,802
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances:				
Designated	1,170	35,338	34,294	70,802
TOTAL LIABILITIES AND FUND BALANCES	\$1,170	\$35,338	\$34,294	\$70,802

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
FOR THE EIGHTEEN (18) MONTH PERIOD ENDED JUNE 30, 1994

	Handicapped Accessibility Fund	Sewer Equipment Fund	Equipment Fund	Total (Memorandum Only)
Cash Receipts:				
Interest Income	\$ <u>53</u>	\$ <u>1,010</u>	\$ <u>380</u>	\$ <u>1,443</u>
Total Cash Receipts	<u>53</u>	<u>1,010</u>	<u>380</u>	<u>1,443</u>
Cash Disbursements:				
Equipment	<u>0</u>	<u>5,145</u>	<u>5,682</u>	<u>10,827</u>
Total Cash Disbursements	<u>0</u>	<u>5,145</u>	<u>5,682</u>	<u>10,827</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	53	(4,135)	(5,302)	(9,384)
Other Financing Sources:				
Operating Transfers In	<u>0</u>	<u>17,500</u>	<u>35,000</u>	<u>52,500</u>
Excess of Cash Receipts and Other Financing Sources Over Cash Disbursements	53	13,365	29,698	43,116
Fund Balances - January 1, 1993	<u>1,117</u>	<u>21,973</u>	<u>4,596</u>	<u>27,686</u>
Fund Balances - June 30, 1994	<u>\$1,170</u>	<u>\$35,338</u>	<u>\$ 34,294</u>	<u>\$ 70,802</u>

The accompanying notes are an integral part of this financial statement.

PROPOSED TOWN BUDGET FY 96 JULY 1, 1995 TO JUNE 30, 1996

ITEM	BUDGET 93/94 18 month budget 1/93 - 6/9	ACTUAL 93/94 1/93 - 6/9	BUDGET FY95 7/94-6/95	PROPOSED FY96 7/95-6/96
Fund Balance	\$35,914	\$35,914	\$27,750	\$0
Town Property Tax	\$807,139	\$807,139	\$531,478	\$559,708
State Highway Aid	\$87,386	\$95,494	\$56,509	\$58,500
TRACE	\$0	\$985	\$0	\$0
Railroad Tax	\$1,200	\$1,466	\$855	\$800
Sewer Administration	\$25,500	\$25,500	\$17,000	\$17,000
Ordinance Fines	\$3,000	\$5,602	\$2,000	\$2,000
Solid Waste	\$750	\$911	\$500	\$500
Sewer Connection Fee	\$0	\$9,495	\$0	\$0
Clerk Fees	\$16,500	\$21,686	\$11,000	\$10,000
Zoning Fees	\$4,500	\$4,096	\$2,500	\$2,500
Copier Fees	\$750	\$587	\$500	\$500
Dog Licenses	\$2,000	\$1,940	\$1,000	\$1,000
Treas. Sal. (school)	\$19,627	\$11,000	\$11,000	\$6,066
Interest	\$7,500	\$10,839	\$5,000	\$5,000
Town Hall Rent	\$1,800	\$1,800	\$1,200	\$1,200
Liquor License	\$1,400	\$1,210	\$700	\$700
Dog Fines	\$225	\$270	\$150	\$150
Del. Tax Int & Pen	\$24,000	\$31,274	\$13,800	\$14,500
Permits	\$1,500	\$615	\$750	\$600
Phone Reimbursement	\$450	\$441	\$300	\$300
Miscellaneous	\$9,000	\$18,054	\$6,000	\$6,000
Rec. Playgroup	\$13,500	\$12,792	\$8,000	\$6,500
Rec. Summer	\$3,000	\$3,517	\$2,000	\$2,500
Recreation Grant	\$0	\$17,025	\$0	\$0
Town Clerk Other	\$0	\$2,301	\$0	\$0
Friends of T. Hall	\$0	\$3,000	\$0	\$0
Legion Sale	\$0	\$54,000	\$0	\$0
Revenue Minus Taxes	\$259,502	\$371,814	\$168,514	\$136,316
TOTAL REVENUE	\$1,066,641	\$1,178,953	\$699,992	\$696,024
::				

ITEM	BUDGET 93/94 18 month budget	ACTUAL 93/94 1/93 - 6/9	BUDGET FY95 7/94-6/95	PROPOSED FY96 7/95-6/96
Manager Salary	\$51,750	\$52,600	\$30,900	\$33,000
Manager Expense	\$3,000	\$2,000	\$2,000	\$2,500
Treasurer (school)	\$18,006	\$16,500	\$12,165	\$6,066
Treasurer (town)	\$9,004	\$8,949	\$5,991	\$3,034
Town Clerk Salary	\$26,528	\$26,528	\$18,545	\$18,545
Town Clerk Supplies	\$2,625	\$4,174	\$1,750	\$1,850
Asst. Town Clerk	\$0	\$0	\$1,500	\$1,152
Copier Reserve	\$750	\$0	\$0	\$500
Town Offical Exp.	\$750	\$815	\$1,250	\$1,400
Listers	\$11,000	\$8,845	\$5,880	\$5,880
Selectboard	\$4,505	\$3,003	\$3,100	\$3,100
Planning/Zoning	\$4,500	\$1,950	\$3,000	\$2,000
Zoning Administrator	\$12,974	\$12,974	\$8,805	\$9,069
Health Officer	\$1,583	\$1,055	\$1,115	\$1,115
Bookkeeper	\$33,727	\$33,727	\$23,579	\$24,286
Auditing	\$9,287	\$6,087	\$6,100	\$6,100
Elections	\$2,500	\$5,611	\$3,000	\$1,500
Tax Billing	\$400	\$932	\$600	\$600
Data Processing	\$4,500	\$6,417	\$4,000	\$3,000
Legal Fees	\$10,500	\$16,128	\$7,000	\$7,000
Engineering Services	\$3,000	\$7,144	\$3,000	\$6,580
Office Supplies	\$2,700	\$2,662	\$1,800	\$1,800
Postage	\$3,060	\$2,995	\$2,040	\$2,245
Town Report	\$4,496	\$4,768	\$2,400	\$2,400
Copier Maintenance	\$800	\$1,282	\$400	\$400
Advertising	\$4,200	\$5,137	\$2,900	\$2,900
Telephone	\$3,375	\$4,481	\$2,500	\$2,500
Del. Tax Expenses	\$1,000	\$3,751	\$1,000	\$1,000
Region Planning	\$500	\$500	\$500	\$500
VLCT Dues	\$1,126	\$1,126	\$1,193	\$1,247
Miscellaneous	\$6,750	\$23,801	\$4,500	\$4,500
Town Farm Water	\$3,000	\$0	\$2,000	\$2,000
Emergency Management	\$0	\$0	\$948	\$525
Locatable Address System		\$0	\$960	\$700
Total ADMINISTRATION	\$241,896	\$265,942	\$166,421	\$160,994
..				

ITEM	BUDGET 93/94 18 month budget	BUDGET 93/94 1/93 - 6/9	BUDGET FY95 7/94-6/95	PROPOSED FY96 7/95-6/96
Equipment Savings	\$35,000	\$35,000	\$28,000	\$35,000
Labor	\$110,781	\$121,489	\$74,940	\$108,181
Uniforms	\$0	\$0	\$0	\$900
Salt	\$44,000	\$61,373	\$31,000	\$31,000
Winter Sand	\$14,500	\$12,063	\$9,500	\$9,500
Culverts	\$10,000	\$1,790	\$4,500	\$4,500
Gravel	\$31,000	\$17,061	\$20,000	\$11,000
Hot Mix	\$2,500	\$314	\$1,000	\$1,000
Resurfacing	\$52,500	\$48,329	\$35,000	\$35,000
Chloride	\$3,100	\$3,366	\$4,500	\$2,800
Cold Patch	\$13,000	\$4,171	\$6,500	\$4,000
Roadside Mowing	\$2,250	\$520	\$1,000	\$0
Tree Work	\$1,500	\$375	\$1,000	\$1,000

Traffic Signs	\$2,750	\$1,646	\$1,500	\$1,000
Tools & Misc.	\$3,000	\$991	\$2,000	\$2,000
Equipment Rental	\$21,000	\$11,980	\$18,000	\$15,000
Equipment Purchase	\$1,000	\$0	\$1,500	\$1,500
Bridges	\$6,000	\$3,504	\$6,000	\$2,000
Channel Maintenance	\$15,000	\$2,700	\$6,000	\$5,000
Sidewalk Repair	\$10,500	\$8,238	\$9,000	\$9,000
Street Sweeping	\$16,000	\$12,112	\$7,000	\$6,000
Pavement Marking	\$2,500	\$0	\$0	\$0
Total HIGHWAYS	\$397,881	\$347,022	\$267,940	\$285,381

ITEM	BUDGET 93/94 18 month budget	BUDGET 93/94 1/93 - 6/9	BUDGET FY95 7/94-6/95	PROPOSED FY96 7/95-6/96
Gas, Oil, Diesel	\$15,000	\$9,419	\$8,500	\$7,000
Repair Parts	\$9,000	\$6,935	\$6,000	\$5,000
Outside Repairs	\$7,000	\$8,483	\$5,500	\$6,000
Tires, Chains, Batt.	\$5,500	\$2,689	\$4,000	\$3,000
Plow Blades	\$3,000	\$2,521	\$1,500	\$1,500
Tools & Equipment	\$2,300	\$1,951	\$2,500	\$2,500
Radios	\$750	\$0	\$500	\$550
Total TRUCKS/MAINTEN	\$42,550	\$31,998	\$28,500	\$25,550

ITEM	BUDGET 93/94 18 month budget	BUDGET 93/94 1/93 - 6/9	BUDGET FY95 7/94-6/95	PROPOSED FY96 7/95-6/96
Heating Oil	\$4,300	\$2,101	\$1,500	\$1,100
Repairs	\$3,000	\$2,970	\$5,600	\$3,000
Telephone	\$1,050	\$1,403	\$800	\$800
CVPS	\$900	\$241	\$500	\$400
Total GARAGE	\$9,250	\$6,715	\$8,400	\$5,300
::				

ITEM	BUDGET 93/94 18 month budget	BUDGET 93/94 1/93 - 6/9	BUDGET FY95 7/94-6/95	PROPOSED FY96 7/95-6/96
BC/BS	\$28,814	\$24,151	\$19,650	\$14,125
FICA	\$20,548	\$26,016	\$13,775	\$18,525
Vehicles	\$9,250	\$10,783	\$5,900	\$6,000
Workers Comp.	\$12,375	\$17,854	\$9,000	\$9,800
Liability & Builds.	\$12,000	\$18,809	\$8,000	\$8,000
VMERS	\$13,417	\$11,917	\$7,210	\$4,875
Unemployment Comp.	\$1,500	\$1,188	\$750	\$1,120
Disability	\$1,910	\$1,085	\$800	\$1,850
Bond	\$400	\$808	\$400	\$400
Public Offical Ins.	\$4,970	\$2,485	\$2,400	\$2,200
Law Enforcement Liab	\$5,000	\$4,537	\$2,400	\$2,400
Total INSURANCE	\$110,184	\$119,633	\$70,285	\$69,295

ITEM	BUDGET 93/94 18 month budget	BUDGET 93/94 1/93 - 6/9	BUDGET FY95 7/94-6/95	PROPOSED FY96 7/95-6/96
Street & Traffic Lts	\$49,500	\$50,481	\$33,700	\$34,750
Solid Waste Managmt.	\$12,000	\$3,431	\$6,000	\$4,000
Library	\$14,500	\$14,500	\$9,500	\$11,000
Humane Society	\$1,500	\$1,064	\$1,000	\$1,000
Memorial Day	\$200	\$150	\$100	\$100
Aid for Wild Fires	\$750	\$990	\$450	\$450
Total AUX. SERVICES	\$78,450	\$70,616	\$50,750	\$51,300

ITEM	BUDGET 93/94 18 month budget	BUDGET 93/94 1/93 - 6/9	BUDGET FY95 7/94-6/95	PROPOSED FY96 7/95-6/96
Cleaning Services	\$3,900	\$3,900	\$2,400	\$2,600
CVPS	\$5,400	\$5,330	\$3,700	\$3,600
Energy Conservation	\$1,800	\$142	\$1,200	\$1,200
Miscellaneous	\$3,000	\$3,211	\$2,000	\$2,000
Grant Match	\$3,000	\$9,806	\$0	\$0
Carpet & Paint	\$1,000	\$1,507	\$500	\$500
Heating Oil	\$5,000	\$5,195	\$3,000	\$2,700
Electrical Repairs	\$750	\$729	\$1,000	\$500
Total TOWN HALL	\$23,850	\$29,820	\$13,800	\$13,100
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ITEM	BUDGET 93/94 18 month budget	BUDGET 93/94 1/93 - 6/9	BUDGET FY95 7/94-6/95	PROPOSED FY96 7/95-6/96
Officer Services	\$18,500	\$11,199	\$12,200	\$12,200
Special Events	\$2,250	\$0	\$1,200	\$0
Milage	\$3,075	\$0	\$1,800	\$1,800
Equipment	\$1,500	\$1,647	\$750	\$750
Telephone	\$1,125	\$987	\$750	\$750
Training	\$500	\$82	\$300	\$300
D.A.R.E.	\$1,000	\$499	\$500	\$500
Total POLICE	\$27,950	\$14,414	\$17,500	\$16,300

ITEM	BUDGET 93/94 18 month budget	BUDGET 93/94 1/93 - 6/9	BUDGET FY95 7/94-6/95	PROPOSED FY96 7/95-6/96
CVPS	\$800	\$597	\$500	\$525
Labor	\$6,000	\$6,893	\$6,200	\$6,000
Supplies	\$3,600	\$3,848	\$2,600	\$2,600
Playgroup	\$13,500	\$13,083	\$9,000	\$6,500
Facility Maintenance	\$7,000	\$3,872	\$4,000	\$4,000
Land Purchase	\$19,939	\$19,774	\$2,200	\$2,200
Little League	\$100	\$100	\$100	\$100
Construction	\$0	\$0	\$7,600	\$8,000
Total RECREATION	\$50,939	\$48,167	\$32,200	\$29,925

	BUDGET 93/94 18 month budget	BUDGET 93/94 1/93 - 6/9	BUDGET FY95 7/94-6/95	PROPOSED FY96 7/95-6/96
COUNTY TAX	\$17,691	\$18,564	\$8,896	\$9,379
Tax Anticipation Int	\$18,500	\$9,800	\$9,800	\$6,000
Town Debt Interest	\$5,500	\$4,219	\$4,000	\$2,000
Total INTEREST	\$24,000	\$14,019	\$13,800	\$8,000
TOWN DEBT PRINICIPAL	\$20,000	\$20,000	\$20,000	\$20,000
TAX ABATEMENTS	\$500	\$0	\$500	\$500
CEMETERY MAINTENANCE	\$1,500	\$1,478	\$1,000	\$1,000
GRAND TOTAL	\$1,046,641	\$988,388	\$699,992	\$696,024

MISCELLANEOUS REVENUES
1/93 to 6/94

Sale Culverts & RR Ties	\$ 210.00
Health Insurance Rebate	4,026.00
Police Reports	44.00
Copies	16.00
Scrap Metal	46.92
Odds & Ends	406.87
	<u>4,749.79</u>

Refunds & Reimbursements

Friends of the Town Hall	188.94
Town Report	1,716.72
Calcium Chloride	871.00
Paving "Duck Hill"	4,161.60
Workman's Comp Audit	2,323.00
Constable Tires	350.26
Advertising	97.90
W.R. Development Corp.	314.00
Overpayments	2,728.20
Paving	238.00
Odds & Ends	314.52
	<u>13,304.14</u>
	<u>\$ 18,053.93</u>

MISCELLANEOUS EXPENSES
1/93 to 6/94

Petty Cash	\$ 1,000.00
Selectmen's Meeting Secretary	1,025.00
Bailey Associates	3,485.00
VLCT Manager's Search	1,000.00
Resources Systems, Clarendon Avenue	2,509.80
Coffee	131.97
Westside Press	499.95
BCA Tax Rebate	809.68
Eastman's	158.64
Odds & Ends	517.13
	<u>11,137.17</u>

"Washes"

Sewer Impact	9,465.00
Recording Overpayments	159.95
Delinquent Tax Collection	712.45
Marriage Licenses	416.00
Tax Overpayments	836.55
Arronson & Olson	400.00
John Molaski (mowing)	420.00
Ind. Park Signs	254.00
	<u>12,663.95</u>
	<u>\$23,801.12</u>

WASTEWATER TREATMENT FACILITY REPORT

We have completed another year of award winning water pollution control. The effluent from our plant continues to be much more purified than our state permit requires. Even though our inflow is well beyond the design capacity, we are able to maintain a very good effluent quality by very precise operations control. We are continuing our extensive preventative maintenance program. Our preventative maintenance allows us to continue our flawless operation everyday of the year 24 hours a day.

We obtained our second interim certification to land apply sludge on farm fields. This new certification also contained five new acres of land and thereby increasing our spreading capacity.

This fall, after the legal land application season, we began to ship sludge to Glens Falls, New York via the Rutland County Solid Waste District. The sludge is disposed of in a treatment facility that needs additional input.

An engineering firm, T & M Associates from Lebanon, N.H., has begun work on a design for the treatment plant and collection system upgrades. The upgrade is mandated by the State of Vermont due to the age of our facility and the need to begin phosphorus removal from our effluent. Fortunately, the state will finance the engineering and construction of the phosphorus removal phase of the upgrade. If non-related phosphorus removal construction is required, we will have to finance that construction ourselves.

It is a pleasure to work for the Town of West Rutland. I am looking forward to serving the community during our upcoming upgrade endeavors.

Respectfully,

Wayne Tracey, Chief Operator

**PROPOSED SEWER BUDGET FY 96
JULY 1, 1995 TO JUNE 30, 1996**

ITEM	BUDGET 18 month budget	ACTUAL 1/93-6/94	BUDGET FY95 7/94-6/95	PROPOSED FY96 7/95-6/96
Cash Balance	\$11,533	\$11,533	\$10,000	\$4,515
User Fees	\$322,413	\$322,413	\$220,948	\$220,325
Sludge Press	\$0	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0	\$0
Equip Savings	\$3,000	\$3,000	\$0	\$0
TOTAL REVENUE	\$336,946	\$336,946	\$230,948	\$224,840
EXPENSES				
ITEM	BUDGET 18 month budget	ACTUAL 1/93-6/94	BUDGET FY95 7/94-6/95	PROPOSED FY96 7/95-6/96
Salaries	\$96,632	\$94,434	\$64,110	\$69,587
Health Insurance	\$19,192	\$15,458	\$12,800	\$6,200
Disability Insurance	\$900	\$302	\$550	\$550
Workers Comp	\$1,575	\$5,299	\$1,100	\$1,900
Unemployment Insuran	\$530	\$594	\$370	\$525
FICA	\$7,392	\$6,495	\$4,315	\$5,375
VMERS	\$5,411	\$4,034	\$3,180	\$3,935
Uniforms	\$1,414	\$1,279	\$958	\$958
Admin. Reimbursement	\$25,500	\$25,500	\$17,000	\$17,000
Equip. Savings	\$17,500	\$17,500	\$15,000	\$10,000
Vehicle Maintenance	\$6,750	\$1,906	\$4,500	\$4,000
Vehicle Insurance	\$5,500	\$6,250	\$3,210	\$3,210
Fuel Vehicles	\$3,200	\$2,429	\$2,000	\$1,800
Lab Chemicals	\$2,100	\$1,311	\$1,200	\$1,000
Lab Equipment	\$5,000	\$4,163	\$1,500	\$1,500
Chlorine	\$3,750	\$7,243	\$4,000	\$2,500
Sulfur Dioxide	\$1,425	\$1,561	\$975	\$975
Contract Services	\$4,650	\$3,728	\$3,300	\$5,000
Telephone	\$1,950	\$1,894	\$1,300	\$1,300
Office Supplies	\$300	\$294	\$150	\$150
Miscellaneous	\$4,500	\$4,719	\$3,000	\$3,000
Plant Maintenance	\$9,000	\$8,652	\$7,000	\$7,000
Plant Insurance	\$4,452	\$4,452	\$2,930	\$2,900
Boiler/Mach. Ins.	\$3,000	\$2,556	\$1,200	\$1,500
Flood Insurance	\$1,400	\$346	\$0	\$0
Heating Fuel	\$3,200	\$3,704	\$1,800	\$1,800
Emergency Maint.	\$3,000	\$1,963	\$2,000	\$2,000
Sewer Line Maint.	\$6,000	\$6,810	\$4,000	\$5,675
Sludge Management	\$42,500	\$32,171	\$27,500	\$27,500
Pine Hill Upgrade	\$0	\$0	\$4,000	\$0
CVPS/Plant & Pump St	\$28,500	\$28,686	\$19,000	\$19,000
Pump Station Maint.	\$19,500	\$21,004	\$17,000	\$17,000
Due to Gen Acct	\$222	\$222	\$0	\$0
Permit Renewal	\$1,000	\$650	\$0	\$0
TOTAL EXPENSES	\$336,945	\$317,609	\$230,948	\$224,840
User Fee	\$217.77	\$217.11	\$223.17	\$223.23
No. of Users	987.0	987.0	990.0	987.0

UNCOLLECTED PROPERTY TAXES
June 30, 1994

	Previous year	1992	1993-1994
* Bennett, Wm.	\$	\$	\$ 151.67
Biathrow, Howard			2,919.66
Bloomer, Robert Jr.			2,330.66
Brown, Paul			280.61
Brown, Gertrude		864.16	1,062.56
* Budd, Merritt			1,058.95
Considine, Josephine			798.90
* Cornelius, Robert			489.70
* Daamen, Inc.			9,379.29
* Dauphinais, Joseph			1,767.07
Derby, Marcelle			422.42
Duprey, Steven			1,554.56
** Elnicki, F.P Inc.	3,228.46**	5,905.04	
Farley, David			2,314.50
* Federal National (Tuepker Smith)			1,646.26
** Fredette, L & E			1,228.85
** Gawet, Marie			2,527.21
** Grandchamp, H & B			2,088.12
* Gudelis, Francis			185.88
Haven, Micah		1,278.87*	1,894.12
Heck, Virginia			849.22
* H.U.D. (Hotaling)			388.52
Kearney, W & J		986.66	2,178.19
* LaFond, T & D			416.83
* LaFonds Auto Body (Tucker)			483.47
* LaRose, Ernest		1,267.39	1,660.77
Marble St. Enterprises			931.09
Marble St. Enterprises			1,991.56
McCullough, Roy			302.78
* McDevitt, Patrick			1,115.59
Molaski, John		625.69*	1,761.51
* Mumford, James Jr.			3,159.89
Nartowicz, J & C			1,848.38
O'Brien, Francis			2,734.92
O'Connor, Christopher			155.53
* Paradee, Guy			2,088.12
Pellerin, Daniel		503.16*	1,584.57
* Perry, Ralph			989.49
* Pietryka, Anna			121.98
* Postemski, J Clark			1,027.36
** Prevendoski, C			1,259.08
** Ray, John & Mary		97.74*	1,549.94
Rorden, Harold		346.62*	2,242.88
** Rutland Storage	4,094.88		
* Sabo, Stephen & Craig			494.32

	Previous Years	1992	1993-1994
Serrani, J & P	\$	\$	\$ 304.77
Sherman, Cecil			134.40
* Smith, Jeanne			1,850.23
* Spaulding, Tina			390.11
* Springer, N & H			102.49
* Springer, N & H			1,603.07
* Stanislaus Associates			2,257.68
* Terry, Stanley			294.80
Williams, R & B			1,891.91
* Wysolmerski, S			695.28
	<u>\$7,323.34</u>	<u>\$11,875.33</u>	<u>\$74,961.72</u>

UNCOLLECTED PERSONAL PROPERTY TAXES
June 30, 1994

AT&T Credit Corp.	\$	\$	\$ 19.54
Atomic Productions			577.48
Bruce Transmission			3.99
* Daamen Inc.			2,199.03
Ezzo, Joseph		58.24	71.60
Elnicki, F P Inc,	56.37		
* Green Mt. Collision			69.29
*** Pettit, Lawrence	3,305.97		
*** Rutland Kawasaki	524.78		
*** Scientific Games		78.90	
Steve's Restaurant		58.24	71.60
Stuart St. Peter	19.33		
Thermal Energy			14.99
*** T.T.S Electronics		17.15	21.09
Total	<u>\$3,906.45</u>	<u>\$ 212.53</u>	<u>\$3,048.61</u>

*Paid
**Paying Agreement
***Abated

WEST RUTLAND FREE LIBRARY CORPORATION

Statement of Activity and Changes in Fund Balance
for the Year ended December 31, 1994

Revenues:

Town of West Rutland - Taxes	\$ 9,500
Minnie Proctor Trust Fund-Interest	10,000
Other Interest Income	5,871
Community Room Receipts	1,080
Miscellaneous	<u>305</u>
Total Revenues	26,756
Expenses-See Schedule	<u>(31,522)</u>
Expenses in Excess of Revenues	(4,766)
Purchase of Equipment	<u>(803)</u>
Total Decrease in Fund Balance	(5,569)
Unrestricted Fund Balance-Beginning	<u>9,248</u>
Unrestricted Fund Balance-Ending	<u>\$ 3,679</u>

	Unrestricted Fund Balance	Restricted or Non Expendable	Total
Checking Account	\$1,264	\$ 0	\$ 1,264
Savings Account	2,165	7,500	9,665
Merrill Lynch:			
Money Market	83	0	83
Bankers Trust - CD	0	55,000	55,000
Bankers Trust - CD	0	32,000	32,000
Bank of New York - CD	167	42,833	43,000
Total	<u>\$3,679</u>	<u>\$137,333</u>	<u>\$141,012</u>

WEST RUTLAND FREE LIBRARY CORPORATION

Schedule of Expenses
For the Year ended December 31, 1994

Expenses:

Salaries and Wages	\$16,126
Maintenance	2,689
Juvenile Books	1,999
Heating Oil	1,981
Other Books	1,946
Payroll Taxes	1,234
Electricity	1,112
Magazines	965
Insurance	847
Telephone	708
Supplies and Postage	685
Sewer Fees	324
Childrens Events	312
Miscellaneous	209
Water Rent	192
Contributions	84
Safe Deposit Box and P.O. Box	53
Advertising	30
State Library Dues	<u>26</u>
Total	<u>\$31,522</u>

WEST RUTLAND FREE LIBRARY CORPORATION

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for the Year ended December 31, 1994

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Savings Account	2,165	7,500	9,665
Merrill Lynch:			
Money Market	83	0	83
Bankers Trust - CD	0	55,000	55,000
Bankers Trust - CD	0	32,000	32,000
Bank of New York - CD	167	42,833	43,000
Total	<u>\$3,079</u>	<u>\$137,000</u>	<u>\$141,012</u>

CARROLL B. AND HARRIET S. ROSS MEMORIAL FUND

Statement of Income Receipts and Disbursements
January 1, 1994 through December 31, 1994

Income Cash Balance December 31, 1993 \$ 1,849.18

Income Receipts:

Net Interest and Dividends 9,790.44

Disbursements:

Distribution to beneficiaries	5,047.53
Fees	2,546.30
Transferred to Principal Portfolio	1,442.19
Other	<u>1,416.34</u>
	(10,452.36)

Income Cash Balance December 31, 1994 1,187.26*

Market Value at December 31, 1994 \$187,634.65

The net income from the Carroll B. and Harriet S. Ross Memorial Fund is distributed at least annually to the residents of the Town of West Rutland who have encountered unexpected misfortunes by reason of sickness, accident or financial distress beyond the relief furnished by governmental agencies, as determined by a Committee of all of the clergy in the Town of West Rutland.

*Any net income not distributed in any year shall be added to principal.

Respectfully submitted by

Green Mountain Bank

WEST RUTLAND PUBLIC LIBRARY
THE SIXTY-SIXTH ANNUAL REPORT OF THE WEST RUTLAND PUBLIC LIBRARY
YEAR ENDING DECEMBER 31, 1994

<u>BOOKS</u>	1994	1993
In the Library-January 1, 1994	7,557	8,944
Number of books acquired during 1994	275	227
Number of books discarded	577	1,614
Number of books in the Library January 1, 1995	7,255	7,557

CIRCULATION OF BOOKS AND PERIODICALS

Adult	4,722	4,452
Juvenile	3,159	3,447
Largest daily circulation	64	74
Smallest daily circulation	1	1
Average daily circulation	26	26
Number of registrations	135	146
Number of days open	296	296
Number of periodicals subscribed to	26	24
Number of videos	32	23
Number of books borrowed from the Regional Library	703	698

The COMMUNITY ROOMS were used 73 times during the year by various clubs and private parties and are available for rent by contacting the librarian.

Library hours are: M, F 1:30-5:00, Tu-W-Th 1:30-7:00 Sat 9:00-1:00

Mary White
Librarian

WEST RUTLAND PLANNING COMMISSION

The West Rutland Planning Commission spent most of this year involved with its regular activities of site plan reviews and subdivision applications.

New commercial activity was on the increase in town this year, especially in and around the Marble Street area. We would like to welcome and wish good luck to Fireside Pizza, the Collectables Corner, NAPA Auto Parts, Noonan Transportation, and Westside Child Care. Supporting these and the other small businesses in West Rutland gives strength to the local economy and the incentive for future growth, which in turn will improve the tax base in the town. Good luck also to Whit Humphries, who is hard at work renovating the Kazon Building.

The selectboard approved the new town plan this year. We are looking forward to implementing some of the ideas and goals in the plan with the aim of improving the quality of life in the town.

Merritt Budd retired from the commission this year after many years of dedicated service. We would like to thank him for his hard work and conscientiousness. We would also like to welcome Tony Tumielewicz to the commission and back to an active role in local government.

We would like to remind the residents of the town that public hearings are an integral part of the subdivision and site plan approval processes. We encourage you to attend these hearings and offer input on the proposals.

The Planning Commission mourns the tragic loss of Senator John Bloomer. A long time resident of the town, he devoted much of his life to public service on both the local and state level, working hard to promote and protect the interests of his constituents. May he rest in peace.

Brian Harrington, Chairperson
Gregory Cox
Denis Lincoln
Detlef Hansen
William Harvey
Judy Bloomer
Frank Gorham
Tony Tumielewicz

ZONING ADMINISTRATRIX'S REPORT

I processed 74 permits in 1994. This is about the same as last year. The breakdown of these permits as follows:

7 Farm Buildings/Use	2 Demolitions
3 Decks	3 Land Subdivisions
4 Commercial Additions	11 Residential Additions
4 Single Family Homes	5 Garages
6 Fences	14 Miscellaneous Permits
10 Change of Use	3 Commercial Structures
	2 Camps

A Zoning Permit is required if you are planning to build new, destroy a structure, add on to an existing building or change the use of a building or land.

As of March 7, 1989, Certificate of Occupancy or Use has to be issued on all new construction before any use or occupancy of the structure. Remember when your project is complete, call the Zoning Officer at 438-2204 who will visit the site to verify and confirm compliance with the Town's Zoning Ordinance.

If you have any questions on zoning, please feel free to call me at 438-2204. My office hours are 8:00 AM to 4:30 PM or by appointment if these times are inconvenient for you.

Respectfully submitted,

Jayne L. Pratt
Zoning Administratrix

CONSTABLE'S REPORT
1994

West Rutland Officers continued to provide law enforcement services to the residents of West Rutland during 1994.

As most residents know, our Officers have full-time jobs, therefore prohibiting us from responding immediately to all calls. Your realizing this is greatly appreciated.

We would like to express our thanks to Town Manager Tom Yennerell, and our Board of Selectpersons who have supported our efforts to serve the residents throughout the year.

We would also like to extend our thanks for assistance provided by the Vermont State Police, Rutland City Police, Rutland County Sheriffs' Dept., West Rutland Fire Department, as well as the other law enforcement agency's in neighboring towns

Respectfully Submitted

Jamie Radja	First Constable
Robert Geryk	Special Officer
Doug Norton	Special Officer
Linda Elrick	Special Officer

WEST RUTLAND POLICE SERVICES
1994 Summary of Complaints

Accidents	11
Alarms	4
Assists to Fire Department	5
Assists to Other Municipal Agencies	5
Assists to Vermont State Police	7
Burning Complaints	2
Civil Complaints	3
Dog Complaints	14
Domestics	6
Harassing Phone Calls	3
Intoxicated Persons	4
Juvenile Complaints	8
Larcenies	4
Medical Assists	1
Miscellaneous Complaints	19
Miscellaneous Services	17
Motor Vehicle Complaints	6
Noise Complaints	5
Parking Complaints	7
Prowler Complaints	2
Recovered/Found Property	2
Suspicious Activity	6
Trespass Complaints	2
Vandalisms	<u>10</u>
Total Complaints	<u>153</u>

CAROUSEL PLAYSCHOOL REPORT

The Carousel Playschool is a social program for three and four year olds under the direction of the West Rutland Recreation Department. We are conveniently located in the West Rutland School and follow the school calendar. Our morning group, for three year olds, is held Mondays and Fridays. Our group of four year olds is held on Monday, Wednesday and Friday afternoons. Registration for the fall will be held in April. If anyone wishes more information regarding this program, please feel free to contact me.

Respectfully submitted,

Gail O'Brien
Director

June 30, 1995 - July 1, 1996

Income

Tuition (funded by parents)	<u>\$8,652.00</u>
Total Income	<u>\$8,652.00</u>

Expenses

Salaries (Director and 2 assistants)	\$8,142.00
Insurance	275.00
Mailing	10.00
Advertising	25.00
Supplies	<u>200.00</u>
Total Expenses	<u>\$8,652.00</u>

DOG LICENSE REPORT
1994

318 DOGS WERE REGISTERED

1 License issued at	\$ 2.00	\$ 2.00
224 Licenses issued at	4.00	896.00
1 License issued at	4.50	4.50
65 Licenses issued at	6.00	390.00
17 Licenses issued at	8.00	136.00
8 Licenses issued at	9.00	72.00
2 Licenses issued at	12.00	24.00
2 Kennel Licenses at	30.00	60.00

TOTAL COLLECTED AND REMITTED
TO TREASURER

\$1,584.50

A person who owns or keeps a dog more than six months old shall annually, on or before April 1st, cause it to be licensed and shall pay \$4.00 for each neutered male or spayed female dog and \$8.00 for each unneutered dog. Beginning in 1995, pursuant to Act 213, there will be a \$1.00 fee assessed for each license sold which will be used by the State for rabies control programs.

Due to the great response last year, I will again be selling dog tags at the March election and the Spring Rabies Clinic.

DOG TAGS ARE AVAILABLE NOW. PLEASE COME IN AND AVOID THE RUSH BEFORE APRIL 1ST

Respectfully submitted,
Jayne L. Pratt CVC
TOWN CLERK

VITAL STATISTICS

	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>	<u>1990</u>
BIRTHS	20	31	37	22	42
DEATHS	16	28	25	22	34
MARRIAGES	22	30	34	21	32

Due to the town's liability exposure and the possible use of information fraudulently, the Vermont Department of Health has recommended against the printing of names in the Vital Statistics section of the Town Report.

Respectfully submitted,
Jayne L. Pratt, CVC
TOWN CLERK

RUTLAND CENTRAL SUPERVISORY UNION
Annual Report

I am pleased to make my first report to you on the state of the Rutland Central Supervisory Union. Since I only started the job in late August, I want to share my initiation with you rather than conjuring up a report for 1993-94 based on the memories of others.

I was relieved - and you should be pleased - that the financial and management systems in place provide appropriate accountability for 9.3 million dollars of local, state, and federal tax dollars. While there is always room for improvement, the RCSU is satisfactorily coping with the maze of ever-changing paperwork and reports that accompany state and federal mandates, rules and regulations, and policies. It also must deliver four biweekly payrolls and manage personnel policies which spring from three separate and distinctive teacher contracts.

For this we owe thanks to prior administrators, staff in all schools, and, in particular, a very able central office staff which is directed by Kathie Bryant.

However, all this is not important unless the RCSU contributes to what education is all about, namely student learning and growth. The key to education improvement resides within the district's schools, not the central office. Each of our communities and schools have unique governance practice, school traditions and culture.

Yet many education needs of our students and teachers ignore town lines. How students learn and grow, what they should know and be able to do, good teaching practice and professional development, program development, and meaningful assessment are common interests.

The RCSU is a small supervisory union and it would be neither efficient nor productive if our three district towns tried to do all this by themselves. There are limits of time, talent, and money. It is just good Vermont common sense for our three towns to combine resources and unite for the common good, at least on these common interests.

I presented a vision of how this might work to the RCSU Board last December. The vision was not mine; it reflected the observations and suggestions of many teachers, current curriculum committee chairs, many comments from parents, and extensive discussion by district administrators. The Board unanimously approved.

This strategic planning will operate under the acronym EPIC*. It will not "reinvent the wheel". Much good work has taken place over the past five years. It will knit these fragmented pieces together, focus current efforts, direct new work, link with Vermont's Common Core, and redirect existing funding and look for new resources. It will seek results: strategies and action plans that matter for students and in the classroom.

The supervisory union planning will be implemented under the direction of a town-level team in a manner that supports the local school's goals and fits each school's culture.

One of the features of EPIC's planning process is the involvement of all the education partners. At each level decision-making will involve teachers, parents, Board members, and probably at the town level, students. In a very real way, parents and teachers will be able to affect decision-making on basic education issues from the "get-go" and "on the ground floor".

Not incidentally, a broadened planning group should have staying power. By gaining participation by parents and teachers, we'll involve the people who "deliver" education and those who entrust us with their children. Broadened leadership will help the RCSU lessen the impact of changes in personnel.

Throughout this strategic planning process, we will seek the broadest possible public engagement. Please call me or any of the principals if you have questions or are interested in participating. Or call about any other education matter on your mind. My number is 775-4342.

Respectfully submitted,

Donald V. Webster
Superintendent

*Education Program and Instructional Council

TEACHING PERSONNEL

The list of teachers for the school year 1994-1995 with years of experience, subjects taught and salary is as follows:

<u>Name</u>	<u>Grade or Subject</u>	<u>Salary 1994-1995</u>	<u>Years of Experience</u>
Susan C. Austin	Grade 5	\$10,201 (.50)	1
Linda W. Barker	Math/Middle School	39,428	24 1/2
Ruth A. Barker	Guidance, 6-12	31,552	6
Mary E. Beaulieu	Grade 3	26,285	1
Edward R. Bove	Social Studies/History Geography	20,401	1
Michael J. Caliguiri	Science	35,113	25
Thomas A. Chamberlain	Guidance, K-5	19,913 (.50)	21
Dawn T. Charron	Business	12,947 (.50)	8 1/2
James J. Cioffi	Principal	50,267	0
Marie P. Coombs	Grade 1	35,505	14
Dana L. Cray	English	20,401	1
Elizabeth Cronin	Phys. Ed./Health	29,032	7
Dawn R. Daley	Grade 1-2	34,524	14
Lorraine S. Davis	School Nurse	33,347	23
Kimberly M. Desso	Grade 1-2	28,247	6
Daniel H. Deuel	Math	37,663	25
Carol A. Dziubek	Chapter I	5,797 (.15)	18
Mary Fagan de Oquendo	Spanish	14,222	5
Emily F. Feronti	Resource Room	32,366	10
Richard J. Hart	Grade 6	26,678	4
Rosemarie R. Herbert	Grade 2	39,428	23
Linda T. Johnson	Science/History/ Math	39,428	28

Teaching Personnel - Page 2

<u>Name</u>	<u>Grade or Subject</u>	<u>Salary 1994-1995</u>	<u>Years of Experience</u>
Robert W. Kennedy	Physical Education	\$23,539	5
Kathleen P. Kulig	Kindergarten	17,753 (.50)	14
Juliet M. Limmer	Music	14,124 (.50)	6
Melvin C. Loomis	Science	35,309	15
Carolyn B. Magwire	Home Economics	38,644	18
Janet M. Marchinkoski	Grade 3	39,428	26
Mary P. Ojala	Kindergarten	34,720	13
Christine M. Pawlusiak	Grade 3-4	26,482	5
David L. Philipsen	Librarian	39,428	20
Frederic A. Remington	Social Studies	39,227	22
Joseph J. Salengo	English 7-12	39,428	30
Lynn T. Sanborn	Special Educator	27,659	4
James G. Simon	Art	37,663	23
Michael R. Slattery	Grade 5	39,428	29
Gretchen E. Steere	Art (elementary)	15,006 (.50)	12
Antonette A. Stickney	Grade 5	16,968 (.50)	12
Paula S. Tordonato	French	14,418 (.50)	8
Kathleen A. Turgeon	Grade 1-2	29,424	10
Dawn E. Tyrrell	Instrumental	18,125 (.70)	8
Grace A. Valente	Grade 4	39,428	26
Carl T. Wener	Grade 6	39,428	22

EXTRA CURRICULAR

(Contingent upon an approved budget or the availability of external funding)

Ian Akin	Girls Varsity Soccer	\$ 850
Michael Caliguiri	Athletic Director Winter/Spring	2,400
Richard Hart	Athletic Director Fall	600
Tom Hyjek	Boys Varsity Soccer	1,050
Matthew Kramarz	J.V. Boys Basketball	800
John Rogers	Boys Varsity Basketball	1,200
Michael Senecal	7 & 8th Grade Girls Basketball	400
Theodore Shelowski	7 & 8th Grade Boys Basketball	400
Melanie Smith	Girls Cheerleading Coach - volunteer	0
James Sullivan	Girls Varsity Basketball	1,200

Rutland Central Supervisory Union Notice
Handicapped Children
Ages 0-21 Years

The Rutland Central Supervisory Union, Proctor, Rutland Town and West Rutland, in meeting the requirements of its Local Education Agency Plan, is attempting to identify any and all area resident children between the ages of 0-21 years who may be considered handicapped. These children are entitled to receive an education, regardless of handicap, at public expense. It is possible that the Rutland Central Supervisory Union may not be aware of the residence of all handicapped children. If you know of a child who might be eligible for educational services and is not in school, please notify the Director of Student Educational Services, P.O. Box 440, 22 Evelyn Street, Rutland, Vermont 05702 or phone 775-7319.

TOWN AUDITORS REPORT
FISCAL YEAR ENDED JUNE 30, 1994

We have read the audited financial statement report, exhibits and footnotes that were prepared by Siliski and Buzzell, P.C.

We noted that the school district has not maintained a record of its equipment, computers, and other fixed assets. We recommend that such records be compiled and then updated on a regular basis as new equipment is bought or discarded. The records should show the date of purchase, cost, location and brief description.

We also noted that the school district exceeded the total budgeted expenditures for the year. The current year deficit and accumulated deficits need to be addressed.

James B. Reynolds
Mary Oczechowski
Beverly Kupferer

Auditors

SILISKI & BUZZELL, P.C.

Certified Public Accountants

Independent Auditor's Report

To the Board of School Directors
Town of West Rutland, Vermont School District
West Rutland, Vermont

We have audited the accompanying general purpose financial statements of the Town of West Rutland, Vermont School District as of June 30, 1994, and for the year then ended. These general purpose financial statements are the responsibility of the Town of West Rutland, Vermont School District management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effects, if any, of the matter discussed in paragraph three, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of West Rutland, Vermont School District as of June 30, 1994 and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements as listed in the table of contents as schedules are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of West Rutland, Vermont School District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, such information is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Siliski & Buzzell P.C.

November 22, 1994
Rutland, Vermont
Reg. No. 119

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT

COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1994

	<u>Governmental</u>	
	<u>General</u>	<u>Debt Service</u>
	<u>Fund</u>	<u>Fund</u>
<u>ASSETS</u>		
CASH		
Checking	\$ 1,002	\$ -
Savings	-	-
Total Cash	1,002	-
ACCOUNTS RECEIVABLE (Note 4)	796	-
INVENTORY	-	-
DUE FROM ENTERPRISE FUND	2,575	-
AMOUNT TO BE PROVIDED FOR RETIREMENT OF GENERAL LONG-TERM DEBT AND OTHER OBLIGATIONS	-	-
TOTAL ASSETS	<u>\$ 4,373</u>	<u>\$ -</u>
<u>LIABILITIES AND FUND EQUITY</u>		
LIABILITIES		
Accounts Payable	\$ 14,629	\$ -
Accrued Expense (Note 5)	5,500	-
Due to General Fund	-	-
Other Payroll Withholdings	1,159	-
Amount Owning to Student Organizations	-	-
Accrued Payroll	174,729	-
Accrued Payroll Taxes	13,349	-
Deferred Revenue	-	-
Notes Payable (Note 6)	-	-
Obligation for Capital Lease (Note 6)	-	-
Accrued Retirement Agreements (Note 6)	-	-
Accrued Compensated Absences (Note 6)	-	-
Total Liabilities	<u>209,366</u>	<u>-</u>
FUND EQUITY		
Retained Earnings	-	-
Fund Balances (Deficit): (Note 7)		
Reserved	-	-
Unreserved:		
Designated	-	-
Undesignated	(204,993)	-
Total Fund Equity	<u>(204,993)</u>	<u>-</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 4,373</u>	<u>\$ -</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
AS OF AND FOR THE YEAR ENDED JUNE 30, 1994

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EXHIBIT A

Proprietary Fund Type Enterprise Fund	Fiduciary Fund Types Trust and Agency Funds	Account Group General Long-Term Debt	Memorandum Only Total
\$ 7,422	\$ 8,303	\$ -	\$ 16,727
-	<u>23,465</u>	-	<u>23,465</u>
7,422	31,768	-	40,192
5,451	-	-	6,247
8,828	-	-	8,828
-	-	-	2,575
-	-	<u>186,141</u>	<u>186,141</u>
<u>\$21,701</u>	<u>\$31,768</u>	<u>\$186,141</u>	<u>\$243,983</u>
\$ -	\$ 1,250	\$ -	\$ 15,879
-	-	-	5,500
2,575	-	-	2,575
-	-	-	1,159
-	8,303	-	8,303
1,584	-	-	176,313
121	-	-	13,470
1,602	-	-	1,602
-	-	33,335	33,335
-	-	3,540	3,540
-	-	98,200	98,200
-	-	<u>51,066</u>	<u>51,066</u>
<u>5,882</u>	<u>9,553</u>	<u>186,141</u>	<u>410,942</u>
15,819	-	-	15,819
-	23,058	-	23,058
-	(843)	-	(843)
-	-	-	<u>(204,993)</u>
<u>15,819</u>	<u>22,215</u>	<u>-</u>	<u>(166,959)</u>
<u>\$21,701</u>	<u>\$31,768</u>	<u>\$186,141</u>	<u>\$243,983</u>

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT

EXHIBIT B

COMBINED STATEMENT OF REVENUES,

EXPENDITURES AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES

YEAR ENDED JUNE 30, 1994

	Governmental Fund Types		Memorandum Only
	General Fund	Debt Service Fund	Total
REVENUES			
Property Taxes	\$1,114,810	\$ -	\$1,114,810
State Aid	999,541	-	999,541
Local Income	237,101	-	237,101
Total Revenues	2,351,452	-	2,351,452
EXPENDITURES			
Regular Instruction	1,324,806	-	1,324,806
Athletics	24,997	-	24,997
Special Education	235,117	-	235,117
Vocational Instruction	55,100	-	55,100
Guidance Services	80,450	-	80,450
Health Services	29,210	-	29,210
Library and Media Services	73,394	-	73,394
General Administration	100,128	-	100,128
School Administration	133,866	-	133,866
Fiscal Services	25,047	-	25,047
Building Maintenance	225,324	-	225,324
Crossing Guards	1,901	-	1,901
Student Transportation	36,134	-	36,134
Debt Service:			
Principal Retirement	-	23,305	23,305
Interest Charges	-	1,327	1,327
Total Expenditures	2,345,474	24,632	2,370,106
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	5,978	(24,632)	(18,654)
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-	24,632	24,632
Operating Transfers Out	(24,632)	-	(24,632)
Total Other Financing Sources (Uses)	(24,632)	24,632	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES UNDER EXPENDITURES AND OTHER FINANCING USES	(18,654)	-	(18,654)
FUND DEFICIT - BEGINNING OF YEAR	(186,339)	-	(186,339)
FUND DEFICIT - END OF YEAR	\$ (204,993)	\$ -	\$ (204,993)

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT

EXHIBIT C

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET AND ACTUAL

GENERAL FUND

YEAR ENDED JUNE 30, 1994

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Property Taxes	\$1,114,810	\$1,114,810	\$ -
State Aid	1,028,698	999,541	(29,157)
Local Income	<u>215,610</u>	<u>237,101</u>	<u>21,491</u>
Total Revenues	<u>2,359,118</u>	<u>2,351,452</u>	<u>(7,666)</u>
EXPENDITURES			
Regular Instruction	1,328,892	1,324,806	4,086
Athletics	28,757	24,997	3,760
Special Education	214,142	235,117	(20,975)
Vocational Instruction	53,200	55,100	(1,900)
Guidance Services	84,358	80,450	3,908
Health Services	29,533	29,210	323
Library and Media Services	73,164	73,394	(230)
General Administration	98,778	100,128	(1,350)
School Administration	135,349	133,866	1,483
Fiscal Services	24,675	25,047	(372)
Building Maintenance	220,555	225,324	(4,769)
Crossing Guards	1,938	1,901	37
Student Transportation	<u>39,146</u>	<u>36,134</u>	<u>3,012</u>
Total Expenditures	<u>2,332,487</u>	<u>2,345,474</u>	<u>(12,987)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	26,631	5,978	(20,653)
OTHER FINANCING SOURCES (USES)			
Operating Transfers Out - Debt Service	<u>(26,631)</u>	<u>(24,632)</u>	<u>1,999</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES UNDER EXPENDITURES AND OTHER FINANCING USES	<u>\$ -</u>	<u>\$ (18,654)</u>	<u>\$ (18,654)</u>

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS/FUND BALANCE
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
YEAR ENDED JUNE 30, 1994

EXHIBIT D

	Proprietary Fund Type Enterprise Fund	Schedule B-2 Fiduciary Fund Types Nonexpendable Trust Fund	Memorandum Only Total
REVENUES			
Food and Milk Sales	\$ 65,998	\$ -	\$ 65,998
Federal Grant	36,688	-	36,688
State of Vermont	2,717	-	2,717
Interest Income	443	668	1,111
Donation	-	2,000	2,000
Total Revenues	<u>105,846</u>	<u>2,668</u>	<u>108,514</u>
EXPENSES			
Food and Milk	49,837	-	49,837
Wages	36,458	-	36,458
Supplies	5,483	-	5,483
Payroll Taxes	2,789	-	2,789
Insurance	4,912	-	4,912
Repairs and Maintenance	5,768	-	5,768
Awards	-	1,250	1,250
Office Supplies and Bank Charges	618	-	618
Travel	387	-	387
Equipment	386	-	386
Total Expenses	<u>106,638</u>	<u>1,250</u>	<u>107,888</u>
INCOME (LOSS) FROM OPERATIONS	<u>(792)</u>	<u>1,418</u>	<u>626</u>
NON-OPERATING REVENUES (EXPENSES)			
Federal Commodities Revenue	8,692	-	8,692
Federal Commodities Expense	<u>(8,692)</u>	<u>-</u>	<u>(8,692)</u>
Total Non-Operating Revenues (Expenses)	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME (LOSS)	<u>(792)</u>	<u>1,418</u>	<u>626</u>
RETAINED EARNINGS/FUND BALANCE - BEGINNING OF YEAR	<u>16,611</u>	<u>20,797</u>	<u>37,408</u>
RETAINED EARNINGS/FUND BALANCE - END OF YEAR	<u>\$ 15,819</u>	<u>\$ 22,215</u>	<u>\$ 38,034</u>

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
YEAR ENDED JUNE 30, 1994

EXHIBIT E

	Proprietary Fund Type Enterprise Fund	Fiduciary Fund Types Nonexpendable Trust Fund	Memorandum Only Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Students and Adults	\$65,998	\$ -	\$65,998
Cash Payments for Goods and Services	(56,686)	-	(56,686)
Cash Payments for Other Operating Expenses	(8,037)	-	(8,037)
Cash Payments to/on Behalf of Employees	(42,453)	-	(42,453)
Cash Payments for Awards	-	(250)	(250)
Other Revenues	<u>38,668</u>	<u>-</u>	<u>38,668</u>
Net Cash Used in Operating Activities	<u>(2,510)</u>	<u>(250)</u>	<u>(2,760)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on Investments	443	668	1,111
Donation	<u>-</u>	<u>2,000</u>	<u>2,000</u>
Net Cash Provided by Investing Activities	<u>443</u>	<u>2,668</u>	<u>3,111</u>
NET INCREASE (DECREASE) IN CASH	(2,067)	2,418	351
CASH - BEGINNING OF YEAR	<u>9,489</u>	<u>21,047</u>	<u>30,536</u>
CASH - END OF YEAR	<u>\$ 7,422</u>	<u>\$23,465</u>	<u>\$30,887</u>
Cash Consists of:			
Cash - Checking	\$ 7,422	\$ -	\$ 7,422
Cash - Savings	<u>-</u>	<u>23,465</u>	<u>23,465</u>
Total	<u>\$ 7,422</u>	<u>\$23,465</u>	<u>\$30,887</u>

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies affecting their presentation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. Reporting Entity - In evaluating how to define the Town of West Rutland, Vermont School District (the School District), for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in generally accepted accounting principles. The basic but not the only criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the School District is able to exercise oversight responsibilities. Based upon the application of the criteria, the following is a brief review of each potential component unit addressed in defining the School District's reporting entity.

Included within the reporting entity:

- West Rutland Elementary School
- West Rutland High School
- Food Service Program

- B. Fund Accounting - The accounts of the School District have been organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund has been accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. The School District's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account group are used by the School District:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the School District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, General Long-Term Debt.

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

PROPRIETARY FUND

Enterprise Fund - The Enterprise Fund (Food Service Fund) is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the School District in a trustee capacity or as an agency for individuals, private organizations, other governmental units and/or other funds. These include Nonexpendable Trust Funds and Agency Funds, as follows:

Nonexpendable Trust Funds - These are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical.

Agency Funds - These are custodial in nature (assets equal liabilities) and do not involve measurement or results of operation.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

The General Long-Term Debt Account Group is used to account for long-term liabilities to be financed from government funds.

- C. Basis of Accounting - The modified accrual basis of accounting is used by all governmental fund types, trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

- D. Budget and Budgetary Accounting - The principals, through and with the review committee, submit to the Board of School Directors a proposed operating budget for the next fiscal year. The proposed budget is published and warned for the annual budget meeting and is distributed to the voters of the School District. The operating budget was discussed at the annual meeting on November 15, 1993 and was legally enacted on November 16, 1993.

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- E. Interfund Account Balances - All unsettled interfund account balances resulting from transactions between funds have been shown as due to and due from the respective funds.
- F. Total Columns on Combined Statements - Overview - Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial positions, results of operations, or changes in cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.
- G. Fixed Assets - Fixed assets are recorded as expenditures paid in the respective acquiring fund at the time of purchase. Such assets are not capitalized nor depreciated in these funds. Generally accepted accounting principles require that fixed assets used in governmental fund type operations be accounted for in a General Fixed Assets Account Group. The School District, however, has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets has not been presented.
- H. Inventories - There are no inventories recorded within the General Fund. All inventory items such as textbook or instructional supplies are considered to be expenditures paid at the time of purchase.
- I. Food Service Fund Commodities and Other Inventories - Inventories recorded within the Food Service Fund are stated at the lower of cost or market. Inventories at cost are determined by the first-in, first-out (FIFO) method. U. S. D. A. Commodities are donated to the food service program. Commodity inventories are valued using U. S. government commodity prices. Commodities inventory as of June 30, 1994 totaled \$1,602. This amount is also reported as a liability on the Food Service Fund Balance Sheet since the commodities are government assistance items and not food service assets.

2. MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM

All eligible nonprofessional full-time permanent and active employees of the Town of West Rutland, Vermont School District are covered by the Vermont Municipal Employees' Retirement System which is a cost-sharing multiple employer retirement system. The School District's required contribution to the plan during the 1993-94 school year was 4.2% of their compensation. The employee contribution rate was 3%. All full-time employees of participating employers are eligible to participate in the plan on the first day of the month following their completion of three years of service. The benefit provision by which employees' and employer's are obligated to contribute to the plan, was established when the Town of West Rutland, Vermont School District joined the system.

NOTES TO FINANCIAL STATEMENTS (Continued)

3. INVESTMENTS - GENERAL FUND

During the year, the Treasurer invested excess cash into Repurchase Agreements with the Vermont National Bank. The Bank estimated ending daily cash on hand and this amount was automatically swept into a repurchase agreement.

As of June 30, 1994, there were no funds invested in repurchase agreements.

Collateral used in Vermont National Bank's repo/sweep accounts is held at the Federal Reserve Bank of Boston in Boston, Massachusetts in the name of Vermont National Bank. On Vermont National Bank's records and reports, the collateral is then assigned to the Town of West Rutland, Vermont School District.

No losses occurred under the repurchase agreement for the year ended June 30, 1994.

Repurchase investments are not insured by the FDIC, as they are not considered deposits.

4. ACCOUNTS RECEIVABLE

General Fund

Accounts Receivable - General Fund as of June 30, 1994 was made up of the following:

Individual Health Insurance Premiums	\$683
Rutland Central Supervisory Union	<u>113</u>
Total	<u>\$796</u>

Enterprise Fund

Accounts Receivable - Enterprise Fund as of June 30, 1994 was made up of the following:

June 1994 Federal Funds Reimbursement - Lunch Program	<u>\$5,451</u>
--	----------------

5. ACCRUED EXPENSE

The accrued expense of \$5,500 represents services rendered by the Town of West Rutland, Vermont Treasurer for the period January 1, 1994 through June 30, 1994.

6. GENERAL LONG-TERM DEBT ACCOUNT GROUP

A. General Obligation Bonds

On November 28, 1972, the Town of West Rutland, Vermont School District issued \$770,000 of certificates of obligation bonds to fund certain capital construction projects for the School District. As of June 30, 1994, the general obligation bonds had been paid. Total interest paid on the general obligation bonds for the year ended June 30, 1994 was \$263.

NOTES TO FINANCIAL STATEMENTS (Continued)

6. GENERAL LONG-TERM DEBT ACCOUNT GROUP (Continued)

A. General Obligation Bonds (Continued)

The following is a summary of general obligation bonds activity for the fiscal year ended June 30, 1994:

Bonds Payable at 6/30/93	\$ 10,000
Less: Bond Payments	<u>(10,000)</u>
Bonds Payable at 6/30/94	<u>\$ -</u>

B. Notes Payable

United States of America, Asbestos Loan, Due 5/30/11, Interest at 0%, Annual Payments of \$2,500, Unsecured (This is a joint loan with another school in the same district.)	\$17,222
Vermont National Bank, Bus Loan, Estimated Due Date 11/16/94, Interest at 3.95%	<u>16,113</u>
Total	<u>\$33,335</u>

Maturities of the notes payable are as follows:

Year Ending June 30	Principal	Interest	Total
1995	\$18,613	\$547	\$19,160
1996	2,500	-	2,500
1997	2,500	-	2,500
1998	2,500	-	2,500
1999	2,500	-	2,500
Thereafter	<u>4,722</u>	<u>-</u>	<u>4,722</u>
Total	<u>\$33,335</u>	<u>\$547</u>	<u>\$33,882</u>

Total interest paid on the bus loan for the year ended June 30, 1994 was \$1,064.

The following is a summary of notes payable activity for the year ended June 30, 1994:

Notes Payable at 6/30/93	\$ 46,640
Less: Payments	<u>(13,305)</u>
Notes Payable at 6/30/94	<u>\$33,335</u>

C. Obligation for Capital Lease

The School District entered into a computer equipment capital lease on October 8, 1992. The minimum future rental payments under this lease are as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

6. GENERAL LONG-TERM DEBT ACCOUNT GROUP (Continued)

C. Obligation for Capital Lease (Continued)

<u>Year Ending</u> <u>June 30</u>	<u>Amount</u>
1995	\$1,741
1996	1,740
1997	<u>1,740</u>
Total	5,221
Less: Amount Representing Interest	<u>(1,681)</u>
Present Value of Net Minimum Lease Payments	<u>\$3,540</u>

The annual computer lease payments are recorded as expenditures when paid in the General Fund. The computer has not been capitalized nor depreciated since the School District does not maintain a record of its general fixed assets.

D. Accrued Retirement Agreements

A retirement incentive benefit was included in the teachers contract effective from July 1, 1991 to June 30, 1995. An eligible teacher who meets certain conditions, has taught either full-time or part-time (prorated calculation) in the West Rutland, Vermont School District for a minimum of fifteen years, and retires under the plan shall receive a total payment of \$25,000 or \$32,000, depending on the date the teacher elected to retire. This will be paid in three or four equal annual installments; the first installment is due and payable on July 15, following the date of the teacher's retirement; subsequent annual installments will be paid on July 15 each year. As of June 30, 1994, five teachers have retired under this Retirement Incentive Benefit Plan. Accrual as of June 30, 1994 equaled \$96,000.

Maturities under the retirement agreement are as follows:

<u>Year Ending</u> <u>June 30</u>	<u>Amount</u>
1995	\$32,000
1996	32,000
1997	<u>32,000</u>
Total	<u>\$96,000</u>

The Board of Directors has voted to recognize the many years of service of one of the employees by committing \$100 for each year of service to the West Rutland schools. Accrual as of June 30, 1994 equaled \$2,200.

Total accrued retirement benefits as of June 30, 1994 equaled \$98,200.

NOTES TO FINANCIAL STATEMENTS (Continued)

6. GENERAL LONG-TERM DEBT ACCOUNT GROUP (Continued)

E. Accrued Compensated Absences

Accumulated Sick Leave - The School District allows teachers to accumulate unused personal days and sick leave to a maximum of 200 days. A teacher, after ten consecutive years of service, shall collect \$30 per day on 60% of the accumulated unused personal and sick days. Payment will be within sixty days after notice is given by the teacher of either retirement or intention of leaving the system. The only exception to the above statement is, upon death of a teacher, the beneficiaries shall receive the pay back settlement immediately. As of June 30, 1994, twenty teachers had accumulated sick leave under this section. Accrual as of June 30, 1994 equaled \$51,066.

7. UNRESERVED FUND DEFICIT

Undesignated - In the current year, there is an unreserved undesignated general fund deficit of \$204,993. The deficit is attributable to expenditures exceeding revenue for the current and prior years.

8. SUBSEQUENT EVENT

As of November 22, 1994, the voters of the Town of West Rutland, Vermont School District have not approved a general fund operating budget for the 1994-95 school year. Although the budget has not been approved, the town selectmen have assessed property taxes of \$1,114,810 (the same amount assessed during the 1993-94 school year).

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF REVENUES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1994

SCHEDULE A-1

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
PROPERTY TAXES			
Operations	<u>\$1,114,810</u>	<u>\$1,114,810</u>	<u>\$0</u>
STATE AID			
General	865,662	848,191	(17,471)
State Ward Tuition	0	596	596
Driver Education	0	525	525
Voc Ed Transportation	900	840	(60)
Vocational Education	14,373	11,310	(3,063)
Home Economics Grant	0	600	600
VSMIT Grant	0	800	800
Substance Abuse Grant	0	440	440
Special Education:			
Intensive Reimbursement	60,000	39,394	(20,606)
IDEA-B (R.C.S.U.)	7,763	16,752	8,989
89-313 (R.C.S.U.)	4,000	4,000	0
Chapter 1 (R.C.S.U.)	3,000	3,000	0
Mainstream Block Grant	53,332	53,332	0
EEEP Grant	19,668	19,761	93
Total State Aid	<u>1,028,698</u>	<u>999,541</u>	<u>(29,157)</u>
LOCAL INCOME			
Tuition	207,000	208,074	1,074
Interest Income	5,500	6,615	1,115
Athletic Receipts	3,000	3,548	548
Miscellaneous Income	110	293	183
Health Insurance Rebate	0	14,408	14,408
Contributions	0	2,857	2,857
Refund of Prior Year Expense	0	1,306	1,306
Total Local Income	<u>215,610</u>	<u>237,101</u>	<u>21,491</u>
 TOTAL REVENUES	 <u>\$2,359,118</u>	 <u>\$2,351,452</u>	 <u>(\$7,666)</u>

TOWN OF WEST RUTLAND VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1994

SCHEDULE A-2

	Budget	Actual	Variance Favorable (Unfavorable)
REGULAR INSTRUCTION			
Salary - Teachers and Aides	\$1,026,517	\$1,018,780	\$7,737
Salary - Substitutes	12,000	23,121	(11,121)
Health Insurance	127,928	126,027	1,901
Social Security	79,447	81,118	(1,671)
Group Life Insurance	2,008	1,908	100
Workmen's Compensation	4,440	5,177	(737)
Unemployment Compensation	700	1,028	(328)
Continuing Education	9,000	7,235	1,765
Dental Insurance	9,117	8,378	739
Repairs and Maintenance	4,300	3,781	519
Tuition	4,025	5,025	(1,000)
Assemblies and Foster Grandparent Program	2,000	1,738	262
Supplies Used in Classroom	27,400	21,683	5,717
Home Economics Grant	0	554	(554)
Books and Periodicals	13,152	11,470	1,682
Drug and Alcohol Education	0	1,879	(1,879)
VSMIT Grant	0	798	(798)
Other Supplies and Drama	500	438	62
Equipment	5,220	3,416	1,804
Dues and Fees	1,138	1,252	(114)
Total Regular Instruction	1,328,892	1,324,806	4,086
ATHLETICS			
Salary - Coaches	17,000	9,875	7,125
Social Security	1,301	803	498
Workmen's Compensation	77	38	39
Unemployment Compensation	34	(2)	36
Repairs and Maintenance	300	342	(42)
Athletic Insurance	500	353	147
Travel	200	200	0
Purchased Services - Officials	8,000	7,363	637
Supplies	3,845	3,386	459
Equipment	1,500	1,687	(187)
Dues and Fees	1,000	952	48
Board Reduction	(5,000)	0	(5,000)
Total Athletics	28,757	24,997	3,760

TOWN OF WEST RUTLAND VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1994

SCHEDULE A-2
(Continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
SPECIAL EDUCATION			
Direct Services:			
Salary - Teachers	56,753	56,753	0
Salary - Aides	51,499	62,464	(10,965)
Salary - Substitutes	500	2,497	(1,997)
Health Insurance	10,895	9,943	952
Social Security	8,320	9,302	(982)
Group Life Insurance	275	133	142
Workmen's Compensation	521	622	(101)
Unemployment Compensation	470	0	470
Continuing Education	680	100	580
Dental Insurance	275	458	(183)
Communications and Postage	210	0	210
Tuition	5,000	8,822	(3,822)
Bill Back	0	921	(921)
Supplies	300	890	(590)
Books and Periodicals	500	617	(117)
Equipment	250	0	250
Total Direct Services	<u>136,448</u>	<u>153,522</u>	<u>(17,074)</u>
Student Support Services:			
Integration Services	600	600	0
Purchased Service - Support	0	1,066	(1,066)
Occupational and Physical Therapy	500	1,426	(926)
Purchased Service - Psychological	3,500	7,474	(3,974)
Speech Language Services:			
Salary -Teacher	19,312	18,285	1,027
Salary - Aide	4,156	4,418	(262)
Health Insurance	1,134	1,071	63
Social Security	1,795	1,737	58
Group Life Insurance	110	60	50
Workmen's Compensation	101	162	(61)
Unemployment Compensation	24	0	24
Continuing Education	172	0	172
Dental Insurance	165	160	5
Purchased Service - Speech	0	469	(469)
Travel	100	0	100
Supplies	150	215	(65)
Dues and Fees	50	0	50
Audiological Purchased Services	200	394	(194)
Total Student Support Services	<u>32,069</u>	<u>37,537</u>	<u>(5,468)</u>

TOWN OF WEST RUTLAND VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1994

SCHEDULE A-2
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
SPECIAL EDUCATION (Continued)			
Essential Early Education	30,975	29,780	1,195
Administrative:			
Administrative Assessment	13,200	13,200	0
Legal	150	0	150
Advertising	100	0	100
Student Transportation	1,200	1,078	122
Total Administrative	14,650	14,278	372
Total Special Education	214,142	235,117	(20,975)
VOCATIONAL EDUCATION - Tuition	53,200	55,100	(1,900)
GUIDANCE SERVICES			
Salary - Guidance	62,006	62,209	(203)
Health Insurance	9,688	9,773	(85)
Social Security	4,743	4,798	(55)
Group Life Insurance	166	156	10
Workmen's Compensation	267	208	59
Unemployment Compensation	48	0	48
Continuing Education	735	552	183
Dental Insurance	550	549	1
Academic Testing	1,665	850	815
Psychological Testing	1,040	0	1,040
Communications and Postage	1,040	514	526
Travel	125	64	61
Supplies	990	217	773
Books and Periodicals	630	0	630
Audiovisual Materials	115	117	(2)
Dues and Fees	550	443	107
Total Guidance Services	84,358	80,450	3,908
HEALTH SERVICES			
Salary - Nurse	22,663	22,663	0
Salary - Substitute	225	90	135
Health Insurance	3,790	3,790	0
Social Security	1,751	1,741	10

TOWN OF WEST RUTLAND VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1994

SCHEDULE A-2
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
HEALTH SERVICES (Continued)			
Group Life Insurance	55	37	18
Workmen's Compensation	97	109	(12)
Unemployment Compensation	32	0	32
Continuing Education	400	195	205
Repairs and Maintenance	45	0	45
Supplies	475	585	(110)
Total Health Services	29,533	29,210	323
LIBRARY AND MEDIA SERVICES			
Salary - Library Service	49,747	49,807	(60)
Health Insurance	2,398	2,237	161
Social Security	3,844	3,848	(4)
Group Life Insurance	110	110	0
Workmen's Compensation	214	234	(20)
Unemployment Compensation	156	0	156
Continuing Education	340	150	190
Dental Insurance	550	504	46
Repairs and Maintenance	1,300	1,060	240
Travel	50	0	50
Supplies	925	946	(21)
Books and Periodicals	9,000	8,948	52
Audiovisual Materials	2,500	3,148	(648)
Equipment	1,980	2,362	(382)
Dues and Fees	50	40	10
Total Library and Media Services	73,164	73,394	(230)
GENERAL ADMINISTRATION			
Salary - School Board	4,200	4,200	0
Salary - Board Secretary	475	459	16
Salary - Election Services	525	0	525
Social Security	398	356	42
Workmen's Compensation	23	22	1
Unemployment Insurance	25	0	25
Purchased Services - Election Service	0	1,435	(1,435)
Legal Services	1,500	559	941
Audit	5,000	4,900	100
Supervisory Union Fee	74,551	74,551	0
Grant Matching Funds	3,629	3,629	0
Liability Insurance	1,900	964	936
Advertising	1,950	4,594	(2,644)

TOWN OF WEST RUTLAND VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1994

SCHEDULE A-2
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
GENERAL ADMINISTRATION (Continued)			
Travel	224	0	224
Board Operating Supplies	428	806	(378)
Election Supplies	1,400	1,908	(508)
Annual Report	1,400	595	805
Dues and Fees	1,150	1,150	0
Total General Administration	98,778	100,128	(1,350)
SCHOOL ADMINISTRATION			
Salary - Administration	106,239	107,108	(869)
Health Insurance	5,800	5,300	500
Social Security	8,166	8,451	(285)
Group Life Insurance	165	166	(1)
Workmen's Compensation	457	507	(50)
Unemployment Compensation	135	0	135
Continuing Education	1,365	0	1,365
Dental Insurance	275	275	0
Repairs and Maintenance	1,547	1,396	151
Telephone and Postage	6,000	6,421	(421)
Travel	1,500	941	559
Supplies	2,800	2,526	274
Dues and Fees	900	775	125
Total School Administration	135,349	133,866	1,483
FISCAL SERVICES			
Purchased Service - Treasurer	11,000	11,000	0
Purchased Service - Bookkeeper	4,800	4,800	0
Supplies	2,300	1,583	717
Bank Charges and Fees	575	111	464
Interest	6,000	7,553	(1,553)
Total Fiscal Services	24,675	25,047	(372)
BUILDING MAINTENANCE			
Salary - Custodians	58,393	61,459	(3,066)
Health Insurance	14,596	14,154	442
Social Security	4,467	4,898	(431)
Group Life Insurance	221	202	19
Employee's Retirement	3,270	2,530	740
Workmen's Compensation	1,548	1,645	(97)
Unemployment Insurance	200	0	200

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICTSCHEDULE C-1FIDUCIARY FUNDSSCHEDULE OF CASH BALANCESSTUDENT ACTIVITY FUNDSYEAR ENDED JUNE 30, 1994

	Cash Balance <u>6/30/93</u>	Cash Balance <u>6/30/94</u>
Athletics	\$ 530	\$ 545
Band/Chorus	479	478
Castleton State College	386	571
Chamberlains Class	90	90
Class of 1995	877	1,881
Computer Discs	83	-
Drama	(112)	(112)
Green Mountain Teen Institute	471	132
Library - Book Fair	262	1,469
Lock Deposit	(301)	(108)
Mediation Symposium	-	42
National Honor Society	2	2
Reimbursable	504	725
Scholarships	310	-
School Picture	122	327
Science Class	100	350
Ski Club	-	50
Student Council	<u>960</u>	<u>1,860</u>
Total	<u>\$4,763</u>	<u>\$8,302</u>

WEST RUTLAND SCHOOL ANNUAL REPORT
1994-1995

This year brought a number of changes to the West Rutland School, all designed to increase the quality of teaching and learning. With the resignation of Principal Charles Memoe and the retirement of Assistant Principal David Hunt, the administrative organization of the school was restructured to include a principal, grade-level coordinators and discipline team leaders. The primary goal of these changes was to increase the involvement of staff in the decision-making process. It should be noted that the grade-level coordinators and team leaders are all full-time teachers who complete their additional responsibilities outside the school day.

The appearance and condition of our school building and grounds continues to be exemplary thanks to the hard work and efforts of Stanley Wos and our custodial staff. Our hot lunch program, under the leadership of Leona Razanouski, continues to provide a variety of nutritional offerings to our students, senior citizens and staff at no cost to the local taxpayers.

The academic achievement of our students continues to move in a very positive direction. The results of our district criterion referenced tests, the Metropolitan Achievement Tests, the Vermont Portfolio Assessment in Mathematics and Writing, and the Scholastic Aptitude Tests continue to provide strong indicators of the academic success of our students. These results, when coupled with one of the lowest student dropout rates in Vermont, speaks well for the talents and hard work of our teaching and support staff members.

This year we welcomed several new support staff members including Michelle Chapin, Mary Lou Harvey, Jean Noren, Coleen Plunger, Robin Turner, Ian Akin, Sheila Rockwell, Charles Jay and Hugh Rounds. In January 1995, Madelyn Crudo, a special educator, will be joining our teaching staff.

Space continues to be a major concern as the number of students attending school at West Rutland continues to grow. The projections for future growth can be found later on in our report. A facilities committee, headed by Board member June Atwood, continues to investigate and evaluate several options that could meet our demands for space in the future.

The quality of teaching at West Rutland is excellent and we are all very proud of the accomplishments of our students and staff. This year an "Academic Booster" club was formed to recognize those students who achieve Honor Roll status. In addition, our school has become an affiliate of the National Honor Society which means we will be using the national criteria to nominate students for induction. We are also participating in two programs sponsored by the United States Department of Education designed to recognize student achievements - President's Award for Educational Excellence

and the President's Award for Educational Improvement.

In 1995, the West Rutland School will be celebrating its 100th anniversary. It is my hope that the community, Board members and staff will use this very special occasion to renew their commitment to making West Rutland the very best school in Vermont.

Respectfully yours,

James J. Cioffi
Principal

WEST RUTLAND SCHOOL
Student Enrollment

<u>Grade</u>	<u>1994-95*</u>	<u>1995-96**</u>	<u>1996-97**</u>
K	40	(45)	(45)
1	37	40	45
2	44	37	40
3	48	44	37
4	46	48	44
5	<u>34</u>	<u>46</u>	<u>48</u>
	249	260	259

6	50	34	46
7	49	50	34
8	<u>23</u>	<u>49</u>	<u>50</u>
	122	133	130

9	26	23	49
10	26	26	23
11	26	26	26
12	<u>29</u>	<u>26</u>	<u>26</u>
	107	101	124

TOTALS	478	494	513

* Actual Enrollment 11/21/94

** Estimated (including Kindergarten)



West Rutland Fire Department

P.O. Box 206

West Rutland, VT 05777

1994 Annual Report of the Fire Chief

The West Rutland Fire Department responded to the following alarms in 1994:

- 10 - Brush, Grass, and Swamp Fires
- 8 - Structure Fires
- 7 - Unintentional False Alarms
- 6 - Motor Vehicle Accidents
- 6 - Mutual Aid Responses
- 4 - Vehicle Fires
- 3 - Furnace malfunctions
- 2 - Trash/Rubbish Fires
- 2 - Smoke and Odor Removal
- 1 - Fuel Spill

- 49 - Total alarms

In addition to the above alarms, our department had a total of 26 drills, attended 12 meetings, and several parades. Our members also attended the Rutland County Firefighting School held in April. In an effort to prevent fires, our members provided public education at the West Rutland School during "Fire Prevention Week" in October. In addition to this, the Department had an open house on May 15 to give our townspeople a better understanding of how the Department responds to emergency calls as well as a chance to view upgraded and existing equipment.

The recipient of this years "Firefighter of the Year" award is David Jasmin. This award is given to the firefighter that has demonstrated the most outstanding service over the past year.

During the past year, retired firefighter Ned Johnson passed away. We wish to extend our deepest sympathy to his family.

At our January 1995 meeting, Ted Wenta retired as firefighter and Clerk/Treasurer. The Department appreciates and once again thanks Ted for the outstanding 16 years of service that he has provided. Firefighter Tom Sawyer has been elected to fill the position of Clerk/Treasurer.

"We still make house calls"

Present members in order of seniority are:

1952	Francis Cain	
1972	Joseph Skaza	Chief
1978	Steve Czachor	
1984	Larry Smith	1st Assistant Chief
1985	Paul Carlson	
1987	Thomas Lacz	2nd Assistant Chief
1987	Chris Jakubiak	
1988	Gene Jones	
1988	David Jasmin	
1989	Dick Pietryka	
1989	Tom Sawyer	Clerk/Treasurer
1990	John Loso	
1991	Pete Guay	
1992	Ed Griffiths	
1992	James Mumford, Jr.	
1993	Reginald Dorr, Jr.	
1993	Jeff Lacz	
1993	Michael Skaza	

Respectfully Submitted,

Joseph Skaza, Chief

The West Rutland Fire Department would like you to remember the following safety tips:

- o Test your smoke detector monthly and replace the batteries periodically.
- o Post emergency phone numbers on every phone in your home.
- o Please keep stairways and hallways clear.

To Report a Fire Call 775-0001

WEST RUTLAND FIRE DISTRICT #1
1994 PRUDENTIAL COMMITTEE MEMBERS

Dorsey W. Worley - Chairman
Joseph A. Skaza Jr. - Water Commissioner
Richard S. Prenevost
Gary R. Kupferer
Jayne L. Pratt - Clerk
Linda S. Elrick, - Treasurer

1994 Payroll

Linda S. Elrick	\$3,000.00
Edward Gilman	\$85.50
David J. Jasmin	\$1,012.50
Gary R. Kupferer	\$266.50
John D. Loso	\$580.50
E. Guy Paradee	\$594.00
Jayne L. Pratt	\$2,214.44
Richard S. Prenevost	\$991.00
Joseph A. Skaza Jr.	\$15,206.00
Dorsey W. Worley	\$743.50
Total:	<u>\$24,693.94</u>

WEST RUTLAND FIRE DISTRICT #1
FINANCIAL REPORT - ALL ACCOUNTS
JANUARY 1, 1994 - DECEMBER 31, 1994

	<u>1994 BUDGET</u>	<u>1994 ACTUAL</u>	<u>1995 BUDGET</u>
Beginning Balance Checking Account	\$7,119.43	\$7,119.43	\$2,011.89
Beginning Balance Money Market Account	\$82,889.89	\$28,928.64	\$46,710.94
Beginning Balance Fire Department Capital Fund	\$0.00	\$10,350.00	\$15,795.16
Beginning Balance New Fire Truck Fund	\$43,611.34	\$43,611.34	\$7,795.44
Sub Total	\$132,620.66	\$90,009.41	\$72,313.43
Receipts			
Current Water Rents, Flat Rate	\$156,768.00	\$134,995.50	\$156,576.00
Current Water Rents, Metered	\$14,095.86	\$18,684.09	\$14,744.70
Delinquent Water Rents, Flat Rate	\$18,800.00	\$20,769.06	\$18,800.00
Delinquent Water Rents, Metered	\$1,425.00	\$3,777.24	\$1,425.00
Town Fire Tax	\$88,625.00	\$53,175.00	\$66,350.00
Fire Department Administrative Charge	\$1,500.00	\$1,500.00	\$1,500.00
Fire Department Capital Fund/Engine 2 Refurbi	\$10,350.00	\$91,000.00	\$10,350.00
Turn On/Off Charges	\$0.00	\$0.00	\$0.00
New Connection Charges	\$500.00	\$2,880.00	\$1,000.00
Interest Earned, Checking Account	\$60.00	\$66.48	\$60.00
Interest Earned, Money Market Account	\$1,500.00	\$1,972.12	\$0.00
Interest Earned, New Fire Truck Fund	\$0.00	\$0.00	\$0.00
Miscellaneous Receipts	\$68,000.00	\$0.31	\$0.00
Total Receipts	\$361,623.86	\$328,819.80	\$270,805.70
TOTAL RECEIPTS & BEGINNING CASH	\$495,244.52	\$418,829.21	\$343,119.13
Disbursements			
4500 Administration	\$107,478.09	\$108,841.76	\$113,503.00
4510 Fire Department	\$68,625.00	\$53,842.68	\$66,350.00
4511 Wells and Pump Stations	\$37,850.00	\$33,305.43	\$34,900.00
4512 Distribution	\$38,850.00	\$26,710.01	\$36,350.00
New Fire Truck /Final Payment	\$131,569.00	\$108,569.00	\$0.00
Loan Principal & Interest Payments	\$0.00	\$15,246.90	\$15,770.00
Miscellaneous Disbursements	\$0.00	\$0.00	\$0.00
Total Disbursements	\$384,372.89	\$346,515.78	\$266,873.00
Ending Balance Checking Account	\$1,000.00	\$2,011.89	\$1,000.00
Ending Balance Money Market Account	\$109,871.63	\$46,710.94	\$75,246.13
Ending Balance Fire Department Capital Fund	\$0.00	\$15,795.16	\$0.00
Ending Balance New Fire Truck Fund	\$0.00	\$7,795.44	\$0.00
Sub Total	\$110,871.63	\$72,313.43	\$76,246.13
TOTAL DISBURSEMENTS & ENDING CASH	\$495,244.52	\$418,829.21	\$343,119.13

WEST RUTLAND FIRE DISTRICT #1 - WORKSHEET - 1/1/94 - 12/31/94

	1994 BUDGET	1994 SPENT	AMOUNT LEFT	1995 JAN-JUN 95 BUDGET	
4500 ADMINISTRATION BUDGET:	\$107,478.89			\$113,503.00	\$38,494.96
4500-10 SALARIES	\$6,000.00	\$7,891.44	(\$1,891.44)	\$8,000.00	\$4,000.00
4500-15 PAYROLL TAXES	\$2,200.00	\$2,375.71	(\$175.71)	\$1,912.50	\$956.25
4500-20 OFFICE SUPPLIES	\$300.00	\$257.61	\$42.39	\$300.00	\$150.00
4500-30 ADVERTISING & PRINTING	\$1,200.00	\$880.30	\$319.70	\$1,000.00	\$500.00
4500-44 CONTRIBUTIONS & SUBSIDIES	\$250.00	\$312.50	(\$62.50)	\$350.00	\$175.00
4500-48 INSURANCE, BUILDINGS	\$1,100.00	\$0.00	\$1,100.00	\$858.00	\$429.00
4500-49 INSURANCE, VEHICLES & EQUIPMENT	\$1,500.00	\$1,131.00	\$369.00	\$1,915.00	\$957.50
4500-50 INSURANCE, WORKMAN'S COMPENSATION	\$1,250.00	\$1,436.00	(\$186.00)	\$1,500.00	\$750.00
4500-51 INSURANCE, LIABILITY	\$3,000.00	\$2,484.00	\$516.00	\$3,673.00	\$1,836.50
4500-59 TESTING & SAMPLING	\$5,000.00	\$2,195.63	\$2,804.37	\$5,000.00	\$2,500.00
4500-60 PROFESSIONAL SERVICES	\$5,000.00	\$8,135.95	(\$3,135.95)	\$5,000.00	\$2,500.00
4500-64 REFUNDS	\$150.00	\$669.63	(\$519.63)	\$0.00	\$0.00
4500-72 TAXES & PERMITS	\$3,000.00	\$3,676.34	(\$676.34)	\$3,700.00	\$1,850.00
4500-78 POSTAL	\$800.00	\$866.76	(\$66.76)	\$1,000.00	\$500.00
4500-79 INTEREST, SHORT-TERM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4500-83 CAPITAL MACHINERY & EQUIPMENT	\$200.00	\$0.00	\$200.00	\$200.00	\$100.00
4500-90 BOND PRINCIPAL & INTEREST	\$76,528.89	\$76,528.89	\$0.00	\$79,094.50	\$21,290.71
4500-93 BANK SERVICE CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COLUMN TOTALS	\$107,478.89	\$108,841.76	(\$1,362.87)	\$113,503.00	\$38,494.96
	\$107,478.89	\$108,841.76	(\$1,362.87)	\$113,503.00	\$38,494.96
4511 WELLS & PUMP STATIONS - BUDGET:	\$37,850.00			\$34,900.00	\$17,450.00
4511-10 SALARIES	\$5,500.00	\$4,960.50	\$539.50	\$5,000.00	\$2,500.00
4511-22 SUPPLIES	\$300.00	\$0.00	\$300.00	\$300.00	\$150.00
4511-23 EXPENDABLE TOOLS	\$300.00	\$45.34	\$254.66	\$300.00	\$150.00
4511-34 PHONE	\$1,500.00	\$1,464.63	\$35.37	\$1,500.00	\$750.00
4511-58 PURCHASED SERVICES	\$250.00	\$308.75	(\$58.75)	\$300.00	\$150.00
4511-68 REPAIRS & MAINTENANCE	\$2,000.00	\$2,360.80	(\$360.80)	\$2,500.00	\$1,250.00
4511-76 ELECTRICITY	\$28,000.00	\$24,165.41	\$3,834.59	\$25,000.00	\$12,500.00
4511-78 POSTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
					\$0.00
COLUMN TOTALS	\$37,850.00	\$33,305.43	\$4,544.57	\$34,900.00	\$17,450.00
	\$37,850.00	\$33,305.43	\$4,544.57	\$34,900.00	\$17,450.00

	1994 BUDGET	1994 SPENT	AMOUNT LEFT	1995 JAN-JUN 95	
				BUDGET	BUDGET
4512 DISTRIBUTION - BUDGET:	\$38,850.00			\$36,350.00	\$18,175.00
4512-10 SALARIES	\$10,500.00	\$11,942.00	(\$1,442.00)	\$12,000.00	\$6,000.00
4512-22 SUPPLIES	\$2,000.00	\$0.00	\$2,000.00	\$1,500.00	\$750.00
4512-23 EXPENDABLE TOOLS	\$750.00	\$200.00	\$550.00	\$500.00	\$250.00
4512-24 EXPENDABLE LIQUIDS FOR VEHICLES	\$600.00	\$373.25	\$226.75	\$600.00	\$300.00
4512-58 PURCHASED SERVICES	\$9,000.00	\$5,610.00	\$3,390.00	\$7,500.00	\$3,750.00
4512-60 PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4512-66 RENTALS	\$1,000.00	\$0.00	\$1,000.00	\$750.00	\$375.00
4512-68 REPAIRS & MAINTENANCE	\$1,500.00	\$390.80	\$1,109.20	\$1,500.00	\$750.00
4512-76 ELECTRICITY	\$1,000.00	\$723.48	\$276.52	\$1,000.00	\$500.00
4512-78 SHIPPING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4512-82 CAPITAL IMPROVEMENTS	\$11,000.00	\$7,395.02	\$3,604.98	\$10,000.00	\$5,000.00
4512-83 CAPITAL MACHINERY & EQUIPMENT	\$1,500.00	\$75.46	\$1,424.54	\$1,000.00	\$500.00
COLUMN	\$38,850.00	\$26,710.01	\$12,139.99	\$36,350.00	\$18,175.00
TOTALS	\$38,850.00	\$26,710.01	\$12,139.99	\$36,350.00	\$18,175.00
WATER DEPARTMENT	\$184,178.89	\$168,857.20	\$15,321.69	\$184,753.00	\$74,119.96
PROOF:	\$184,178.89	\$168,857.20	\$15,321.69	\$184,753.00	\$74,119.96

WEST RUTLAND FIRE DEPARTMENT BUDGET		1/94-6/95 BUDGET	1/94-12/94 SPENT	AMOUNT LEFT	FY95-96 BUDGET
4510	FIRE DEPARTMENT - BUDGET	\$68,625.00			\$46,350.00
4510-10	SALARIES	\$9,300.00	\$6,000.00	\$3,300.00	\$6,000.00
4510-15	PAYROLL TAXES	\$10.00	\$0.00	\$10.00	\$0.00
4510-20	OFFICE SUPPLIES	\$300.00	\$630.69	(\$330.69)	\$400.00
4510-23	EXPENDABLE TOOLS	\$1,500.00	\$2,539.92	(\$1,039.92)	\$2,000.00
4510-24	EXPENDABLE LIQUIDS FOR VEHICLES	\$1,500.00	\$619.84	\$880.16	\$1,000.00
4510-30	ADVERTISING	\$150.00	\$42.40	\$107.60	\$100.00
4510-34	PHONE	\$5,500.00	\$3,028.89	\$2,471.11	\$3,000.00
4510-40	DUES, MEETINGS, SCHOOLS	\$2,750.00	\$605.50	\$2,144.50	\$2,000.00
4510-49	INSURANCE, VEHICLES & EQUIPMENT	\$10,750.00	\$5,824.00	\$4,926.00	\$6,000.00
4510-50	INSURANCE, WORKMAN'S COMPENSATION	\$1,100.00	\$1,200.00	(\$100.00)	\$1,200.00
4510-51	INSURANCE, LIABILITY	\$2,150.00	\$2,632.00	(\$482.00)	\$3,000.00
4510-52	INSURANCE, ACCIDENT & SICKNESS	\$1,800.00	\$1,019.00	\$781.00	\$1,200.00
4510-58	PURCHASED SERVICES	\$3,000.00	\$1,820.00	\$1,180.00	\$1,500.00
4510-60	PROFESSIONAL	\$450.00	\$0.00	\$450.00	\$200.00
4510-66	RENTALS	\$225.00	\$0.00	\$225.00	\$150.00
4510-68	REPAIRS & MAINTENANCE	\$9,000.00	\$5,964.40	\$3,035.60	\$5,000.00
4510-72	TAXES	\$375.00	\$324.49	\$50.51	\$250.00
4510-73	LICENSE & REGISTRATION	\$10.00	\$26.00	(\$16.00)	\$0.00
4510-76	ELECTRICITY	\$1,600.00	\$1,405.53	\$194.47	\$1,100.00
4510-77	FUEL, HEATING OIL	\$1,950.00	\$2,297.61	(\$347.61)	\$1,200.00
4510-78	POSTAL	\$75.00	\$30.07	\$44.93	\$50.00
4510-80	TRANSFER FROM CAPITAL FUND	\$0.00	\$0.00	\$0.00	\$0.00
4510-81	CAPITAL BUILDING IMPROVEMENTS	\$10,500.00	\$2,023.06	\$8,476.94	\$6,000.00
4510-83	CAPITAL MACHINERY & EQUIPMENT	\$4,630.00	\$15,809.28	(\$11,179.28)	\$5,000.00
COLUMN		\$68,625.00	\$53,842.68	\$14,782.32	\$46,350.00
TOTALS		\$68,625.00	\$53,842.68	\$14,782.32	\$46,350.00

DELINQUENT WATER RENTS
AS OF DECEMBER 31, 1994

1993

J & C Auto		\$ 231.14
	TOTAL	\$ 231.14

1994

*Bennett, William and Mary	\$ 137.45	
Biathrow, Howard and Deborah	236.82	
Bloomer, Robert and Katrina	44.81	
Fredette, Lawrence and Ella	147.96	
Healey, Kurt	162.13	
Heck, Virginia	117.34	
LaFond, Thomas	79.76	
Martin, Steven	218.88	
Nartowicz, Joseph and Carol	95.66	
National Super Service Co.	109.44	
Pillon, Patrick and Dale	437.76	
Prevendoski, Charles and May Ann	118.63	
*Valde, Anders	97.93	
Warrender, Bonnie	<u>218.88</u>	
	TOTAL	\$2,223.45

*Paid in full in 1995

Respectfully submitted,

Jayne L. Pratt
Collector of Delinquent Water Rents

FRIENDS OF THE WEST RUTLAND TOWN HALL, INC.

Financial Report
as of
December 31, 1994

Balance, December 31, 1993		\$12,503.89*
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Receipts

General Fund	\$4,115.00**	
Friendship Tree	840.00	
Food Sale	200.15	
Interest	<u>188.37</u>	5,343.52

Expenses

General Fund	3,158.57	
Friendship Tree	<u>768.31</u>	<u>3,926.88</u>

Balance December 31, 1994		<u>\$13,920.53</u>
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*Includes \$259.67 - Centennial Account

**Includes \$2,500.00 donated from members of the West Rutland Alumni Association

West Rutland Development Corporation

We would like to thank the taxpayers of West Rutland for their support of the Article for the West Rutland Development Corporation this past year. Through your support and the hard work of the board of directors, Town Manager, Town Clerk, and others significant progress has been made in making the industrial park a valuable and marketable property. 1994 was a year of preparation to clear the way for a solid marketing effort in 1995. During the year we hired engineers to complete the complex work necessary to complete applications for an Army Corp of Engineers water quality permit and application to the Vermont Agency of Natural Resources for a conditional use determination (otherwise known as wetlands permits). We have been given verbal assurance that we will have the permits in hand by mid February. Unfortunately the cost of this process and the time to complete it was much greater than expected.

Another bright spot came during the year when we convinced the Federal Economic Development Administration to waive its right to fair share compensation on any future sales of property in the park. Prior to this waiver a significant portion of any sales proceeds would have been payable to EDA. At the same time we were able to get an expeditious consent process in place for future sales.

Only a limited amount of time and money could be spent on marketing efforts and park improvements in 1994. However, we were able to get a sign designed and erected in the park announcing the availability of the property. Also, with the help of REDC, a brochure was designed. The brochure will be printed in the very near future.

We currently have one small parcel of property under contract. Throughout 1995 we plan to aggressively market the remaining parcels to light industry prospects. Discussions have been held with REDC and the State of Vermont Economic Development Agency regarding joint marketing efforts. We have requested \$3,500 from the Town for 1995 for the purpose of marketing, maintenance and improvements of the park.

If you are interested in helping in any way to attract industry to West Rutland so we can expand our tax base, please contact the Town Manager, Town Clerk or a board member.

Officers and Directors:

James Reynolds	President/Treasurer
Leo DiGangi	Vice President/Director
Lucian Wiskoski	Secretary/Director
Jim Mumford	Director
Doug Fowler	Director

RUTLAND WEST NEIGHBORHOOD HOUSING SERVICES, INC.

The past year was the busiest in Rutland West's eight year history. From our offices in the West Rutland Town Hall, we responded to almost five hundred requests for services that ranged from individuals looking for housing, to families interested in purchasing a home; from housing rehabilitation to foreclosure intervention. As an organization, Rutland West met all the goals set by the Board of Directors for 1994, including assisting twenty households to homeownership, rehabbing at least forty units of housing, and implementing a "forward commitment" program with Marble Bank.

The Neighborhood Committee, which includes West Rutland residents Kathy Budd and Red Sutkoski, produced a video explaining the services offered by Rutland West, narrated by Governor Howard Dean. The video was unveiled in June during an open house at the Marble Street duplex which was purchased and renovated by Rutland West.

Rutland West responded to forty-four requests for services from West Rutland residents and were involved in seven rehab projects in town. The Marble Street duplex is currently being rented and will eventually become an affordable homeownership opportunity. The Main Street garage is being rented out for winter storage space. Rutland West continues to take an interest in the redevelopment of historic Marble Street and is looking into the possibility of aiding in the rehabilitation of some abandoned and deteriorating properties in town.

Jayne Pratt serves as Treasurer of the organization. Kathy Budd is Secretary and Town Manager Tom Yennerell is a liaison to the Board of Directors as well. Red Sutkoski works on the Loan and Construction Committee.

Rutland West is pleased to welcome the Town of Proctor as an official member of the Rutland West consortium. Loan returns from rehab work done in Proctor will recapitalize the regional revolving loan fund and will eventually become available for use by West Rutland residents in need of housing rehabilitation.

For further information on programs offered by Rutland West NHS, please call 438-2303.

David Dangler, Executive Director

RUTLAND COUNTY SOLID WASTE DISTRICT ANNUAL REPORT 1994

The District

Vermont laws require the District to manage all solid waste within the 15 towns and city that make up the district. The District must create and implement a 20 year management plan. The District has a number of programs which implement the plan that was drafted in 1990 and contracts with private companies for other services. The District also has a regulatory role which includes the licensing of all facilities and haulers within the district, and the use of criminal and civil sanctions to enforce state and District laws.

Services

The District offers the following services directly:

- Collection and disposal of household and exempt commercial hazardous waste;
- Collection of waste oil, wet cell batteries, scrap metal and white goods, asbestos, tires;
- Removal and recycling of freon;
- Collection and recycling of junk mail, magazines and boxboard;
- Operation of a regional transfer station;
- Operation of a regional yard and leaf waste compost program;
- Compost, recycling and hazardous waste education;
- Hauling of sludge from private and municipal waste water treatment facilities;
- Distribution of home compost bins;
- Design of recycling, compost, transfer station, and sludge management systems;

Contract Officer

The District acts as a contract officer to provide the following municipal solid waste services:

- Landfill disposal (10 years);
- Long haul municipal solid waste hauling (10 years);
- Long haul sludge cake hauling (5 years);
- Liquid sludge disposal (5 year);
- Recyclables hauling (10 years);
- Recyclables processing and marketing (10 years);
- Hazardous waste disposal (year to year);
- Medical waste disposal;
- Metal recycling (year to year);
- Tire disposal (year to year - 3 contracts); and

Programs Under Development or Initiated in 1994

- Construction waste recycling program (due to be operational April 15, 1995);
- Public/Private jointly operated MRF (due to be operational April 15, 1995);
- Regional wastewater sludge management program (operational September 1, 1994);
- Methane gas electrical generation system (planned for 1995); and
- Food waste and dirty paper compost program (planned for 1995).

RUTLAND AREA VISITING NURSE ASSOCIATION, INC.

To the Honorable Board of Selectmen and Citizens of the Town of West Rutland:

On behalf of the Board of Directors and Staff of the Rutland Area Visiting Nurse Association, I would like to thank you for your continued support of RAVNA.

RAVNA'S 47th year of service can best be summed up in one word: CHANGE. Webster's dictionary defines change as "to make different the form, nature, content and future course of something". How appropriately that definition describes 1993! During the past year, our board and administration have begun implementation of processes to assist RAVNA in dealing with an ever changing environment. This environment includes: rapid growth in service demand, internal restructuring and the uncertainties of health care reform. These factors and others have compelled the Association to reassess our Mission and Statement of Beliefs and to initiate a Strategic Planning process that will help us envision the future and develop the procedures and operations necessary to achieve and create that future. The board and staff of RAVNA are poised to deal with the uncertainties of what lies ahead and are committed to continue offering what health care reform is striving for, UNIVERSAL ACCESS TO HIGH QUALITY, COST EFFECTIVE CARE.

In reviewing statistics for the Town of West Rutland, we see an overall increase in demand for services of 14% from 3,687 total visits in 1992-93 to 4,208 in 1993-94. Unduplicated clients increased by 19% from 71 to 85. We are proud to announce that in spite of our growth and overall spiraling health care costs, our charge for nursing care remained unchanged for the fifth consecutive year.

We are grateful for the volunteer support, city and town allocations, United Way funding, foundation grants and individual and corporate donations which have enabled us to continue offering medically necessary services and community programs, regardless of individual ability to pay or geographic location.

West Rutland Town residents are encouraged to call the Rutland Area Visiting Nurse Association at 775-0568 if you or someone you know can benefit from our programs and services.

REGIONAL AMBULANCE SERVICE, INC.

To the Honorable Citizens of the
Town of West Rutland, Vt.

We are pleased to present our annual report to the Citizens of the Town of West Rutland. Regional Ambulance Service, Inc. has continually provided emergency and non-emergency ambulance service for eleven years. From 1983 to the end of this year Regional has responded to 37,989 ambulance calls. This past year, ending June 30, 1994, the service responded to a total of 5,233 ambulance calls and an additional 1606 Paramedic intercept calls in our 12 communities.

With the continued support of the citizens, our employees, and community governing bodies, we have level funded and even lowered our assessment rate over the past 10 years. Our current assessment rate is \$6 per capita. We extend our appreciation to everyone for their continued support.

The additional ambulance garage bay was completed and an ambulance, with over 100,000 miles on it, was replaced. Our building was updated with new energy efficient lighting and insulated garage doors were installed. The billing office upgraded their capabilities to do electronic billing to Medicare. These improvements were all made in an effort to cost efficiently and professionally serve the public.

Training is very important for the professional development of our personnel. Over this past year, there has been training provided in Pre-Hospital Trauma Life Support, Pediatric Advanced Life Support, Advanced Cardiac Life Support, Bloodborne Pathogens, Emergency Vehicle Operations, and a variety of mandatory training to maintain our personnel's certifications.

Monthly C.P.R. classes are taught at Regional Ambulance. Tours, lectures, demonstrations, and C.P.R. classes are available for the general public. For further information call 773-1746.

Our professional staff is extremely capable and dedicated. The public is encouraged to visit and talk to the employees and Administrator at our Stratton Road facility. Please feel free to contact James Finger, Administrator, or your representative, Paul Kulig if you have any questions concerning the service.

We are proud of our accomplishments and look forward to serving you in the future. The Board of Directors and Administration of Regional Ambulance Service, Inc. will continue striving to provide the highest quality of emergency ambulance care at the lowest possible cost to all of the citizens we serve.

Sincerely;
Paul Kulig
President, R.A.S. Board of Directors



REGIONAL AMBULANCE SERVICE, INC.

275 Stratton Road
Rutland, VT 05701

Business: 802-773-1746
Emergency: 802-773-1700
FAX: 802-773-1717

DESCRIPTION	PROJECTED 1994/1995 BUDGET	PROJECTED 1995/1996 BUDGET
PAYROLL EMT	523,736	555,106
PAYROLL TAX	46,176	48,235
EMT PENSION	7,440	15,210
UNIFORMS	4,400	4,400
MEDICAL SUPPLIES	9,200	9,660
IMMUNIZATION	1,000	1,000
VEHICLE MAINTENANCE	20,552	21,579
RADIO MAINTENANCE	3,500	3,500
GAS & OIL	18,000	19,240
INSURANCE BENEFITS	107,790	118,569
LIABILITY INSURANCE	27,854	29,419
WORKMANS COMPENSATION	48,989	51,928
PAYROLL OFFICE	99,070	105,014
OFFICE SUPPLIES	6,900	7,000
EQUIPMENT MAINTENANCE	5,800	5,900
FUNDED DEPRECIATION	85,380	89,513
BUILDING MAINTENANCE	8,100	8,600
UTILITIES	8,000	8,715
TELEPHONE	8,200	9,358
PROFESSIONAL SERVICES	5,800	5,800
POSTAGE	4,500	4,700
INTEREST & BANK CHARGES	650	650
ADVERTISING	5,300	5,565
TRAINING/TRAVEL	15,000	16,244
DUES SUBSCRIPTION	2,986	2,986
MISCELLANEOUS	3,842	3,900
MEMBERSHIP EXPENSE	4,900	5,000
TOTAL	1,083,065	1,156,791

PER CAPITA RATE \$6

OUR PER CAPITA RATE HAS NOT BEEN INCREASED FOR 12 YEARS

INCOME ASSESSMENT*

245,352

ALL OTHER INCOME

911,439

TOTAL BUDGET

\$1,156,791

* BASED ON 40,892 POPULATION 1990 CENSUS

R.A.S. BOARD APPROVED 10/18/94

RUTLAND REGIONAL PLANNING COMMISSION

The Commission's Mission is to: (A) provide leadership and technical expertise to encourage cooperative planning with and among the region's communities and areawide interests; and (B) strive to improve the quality of life for people in the region by promoting harmony between sustainable economic development, environmental interests and other planning issues.

In pursuit of that Mission, the Commission continued to work closely with regional communities to create a cooperative and positive planning process and:

- * Has worked with Poultney, Rutland Town, Sudbury, Clarendon, Wallingford, Mt. Holly, Tinmouth, Shrewsbury, Ira and Pawlet on revising or preparing their local plans or zoning regulations. In some cases, the Commission assisted in obtaining a state planning grant to cover some of the costs of this work.
- * Continued the comprehensive regional transportation planning program through the Rutland Region Transportation Council. The Council represents the region's 27 communities and has developed a prioritized list of transportation problem areas and identified projects, for funding by the Agency of Transportation, that would help to solve the problem areas.
- * Prepared a comprehensive update of the Rutland Regional Profile containing extensive information about the people and economy of the region.
- * Continued our very successful cooperative purchasing program for fuels that has saved Brandon, Castleton, Hubbardton, Ira, Clarendon, Middletown Springs, Pawlet, Poultney, Sherburne, Shrewsbury, Tinmouth, Wells, Wallingford, and other nonprofits and school districts substantial amounts on their fuel oil, diesel and gasoline purchases;
- * Continued using our geographic information system to give communities graphical information that helps in local decision making. Also we continued to assist communities map local road names for the future E-911 system.
- * Worked closely with the Rutland Economic Development Corporation and the Rutland Region Chamber of Commerce to better coordinate our activities and programs.
- * Worked with the Rutland Region Education Collaborative to organize a non-profit corporation dedicated to improving education in the Rutland Region and insuring that students have the tools to move from school to work

Please join us as we continue these and other efforts to generate regional cooperation and make planning in Rutland County a truly grassroots process.

For the seventh consecutive year, dues will remain at \$500. We ask that you include this small amount in the selectmen's budget as part of the "local planning" line item.

SOUTHWESTERN VERMONT COUNCIL ON AGING

The Council on Aging projects that it will spend \$19,328 to provide services needed by older residents of the West Rutland community during the current fiscal year.

Following is a brief description of the services that this agency provided to elders in your community during the past fiscal year,

Senior Meals

3932 meals were delivered to the homes of 28 frail and vulnerable elders who were homebound and unable to prepare a meal. This service is often referred to as "Meals on Wheels". In addition, 40 older persons participated at one or more of the various meal sites sponsored by this agency, enjoying 165 meals.

Senior Advocate Assistance

This important program, serving older persons living on fixed and limited incomes, provided help to 33 older persons in the West Rutland community. Advocate staff help elders explore options and assist them with application forms for a variety of services and programs, e.g., Fuel Assistance, SSI, Medicaid, Food Stamps, etc. They also help elders resolve problems connected with maintaining this type of essential service/program support.

Other Service Support

The Council on Aging also provided assistance to West Rutland elders through such efforts as:

- 1) Information and Referral support via the phone to help connect older persons with needed services and programs;
- 2) Health benefit counseling and form assistance through its VIP program;
- 3) Peer Counseling Support provided by volunteers for elders who were dealing with grief and depression brought on by a various life changing events;
- 4) Legal service support through contract with the Senior Law Project;
- 5) Public information about elder issues through the "Elder Connection" column appearing weekly in the Rutland Herald and written by Barbara Hanson, SVCOA'S Community Relations Director.
- 6) Transportation support through contract with the One 2 One Program

Additionally, the agency's Community Resource Developer was available to work in partnership with local citizens to help survey area elders. The goal of this effort is to develop service options tailored to meet specific needs identified through the survey process.

RUTLAND AREA COMMUNITY SERVICES

Rutland Area Community Services (formerly Rutland Mental Health Services) continues to be presented with a dramatic increase in serious mental health and substance abuse problems. Of particular note are the increasing numbers of children who are at risk within their families and persons in need of treatment for substance abuse.

Because funding has not increased with demand, we are prioritizing persons that appear to be most at risk. Thus, your support becomes even more important and Rutland Area Community Services stretches its resources to meet the priorities and increasing demands by an increasingly higher risk group of Rutland County citizens.

The fees we collect for these services generate only a portion of the actual cost. The remainder must come from State, Federal, and local funds, such as United Way and Town Giving. Your support in the past has been greatly appreciated. We are asking for level funding.

Rutland Area Community Services offers various support groups and educational programs for individuals and health providers in Rutland County; Plus psycho-educational assessments and family interviews in order to help develop the most appropriate educational plan for students with learning/behavioral difficulties, who are referred by your school.

The Evergreen Center for Alcohol and Other Drug Services, our substance abuse program, continues to expand to better address the growing need for drug and alcohol treatment.

The Associates in Child and Family Services, our affiliate, 65 Grove Street in Rutland, has provided services to children, adolescents, parents, couples and individual counseling.

During the past year we provided 1,527 units of service to individuals from your community. These services included crisis intervention, adult brief therapy, substance abuse treatment, inpatient psychiatric care, child and family treatment, and extended care services.

We invite you to contact our main office (775-8224) with any questions you may have.

/s/ Gilbert D. Aliber
Chief Executive Officer

/s/ Thomas Huebner, President
Board of Directors

RUTLAND NATURAL RESOURCES CONSERVATION DISTRICT

The mission of the Rutland Natural Resources Conservation District is to enhance the planning, conservation, and proper development of the District's natural resources and to involve the landowner and general public with this process through increased program visibility.

A Conservation District is a political subdivision of the State of Vermont, as approved by the Legislature in 1939, to cooperate with individuals, landowners, organizations, and State and Federal agencies to prevent and control soil erosion and flooding throughout the State. The Rutland District was established in 1968. It includes the sixteen towns in the eastern part of Rutland County and Rutland City.

The conservation districts decide what conservation work needs to be done in the district and is the vehicle through which landowners receive local, state, and federal assistance. The district actively encourages landowners to sign up as cooperators. It coordinates the efforts of resource-related programs and is the local sponsor for large scale conservation projects.

Working through the districts, the Natural Resources Conservation Service (NRCS), formerly the Soil Conservation Service (SCS), of the U.S. Department of Agriculture provides technical assistance to individuals, groups, and communities who make decisions about conservation, development, and use of natural resources.

During 1994, the Rutland District was involved in the following projects and activities: updated the district's long range plan; provided trout fingerlings to pond owners for fish stocking; through a State grant conducted an Arbor Day program at the Vermont Achievement Center; selected the Caughnawaga Farm of Pittsford, owned and operated by Allen and Kristine Hitchcock, as the Conservation Farm of the year, issued two newsletters, and reviewed Act 250 permit applications and U.S. Forest Service proposed activities on the Green Mountain National Forest, and cooperative projects with the Aiken Resource Conservation and Development Area.

Any landowner or farmer is encouraged to contact our office for technical assistance or advice. The office is located at 257 South Main Street (next to the Days Inn), Rutland, or call (802) 775-7192.

Edward J. Pomainville, Jr.
Chairman, Board of Supervisors

VERMONT ENHANCED 9-1-1 BOARD

The Vermont Enhanced 9-1-1 Board is now in its first year of operation. Its goal is to bring about enhanced 9-1-1 service statewide by July of 1997.

The major benefit of enhanced 9-1-1 service is that anytime anyone dials 9-1-1 from anywhere in Vermont, the 9-1-1 call taker will automatically see on a computed screen the caller's telephone number, address and appropriate emergency service providers. These enhanced features enable emergency service providers to locate 9-1-1 callers regardless of whether they are able to speak or are aware of their location.

Enhanced 9-1-1 is particularly important for those Vermonters with hearing or speech disabilities as well as small children who are old enough to dial 9-1-1 but not old enough to describe their location to a 9-1-1 call taker. In addition, visitors to Vermont will benefit by this system as they often request emergency assistance but are unable to describe their location.

The key to the success of the enhanced 9-1-1 system is for every caller to have a locatable address. For example, if your address is RR2, Box 367, and you dial 9-1-1 to report an emergency, there is the potential for confusion and delay as emergency service providers try to determine the location of RR2, Box 267. Box 217 means that your postal service knows where to deliver your mail, but it does not mean that emergency responders know your location.

In contrast, if you have a locatable address such as 103 Birch Street, emergency service providers know exactly how to reach you. Furthermore, if your town's 9-1-1 team assigned street numbers based on distance, then emergency responders will know not only to go to Birch Street, but they will know how far along Birch street to travel.

At the present time only about 30% of towns in Vermont have locatable addresses. In response, the Enhanced 9-1-1 Board's first major outreach effort has been to ask every town in Vermont to appoint a municipal 9-1-1 contact to begin focusing on this issue.

Since January, almost every community in Vermont has designated someone to serve in that capacity. These 9-1-1 municipal contacts will be forming local committees, receiving 9-1-1 progress reports, providing information about his or her community's existing emergency service operations, coordinating local re-addressing activities, coordinating the development of a municipal enhanced 9-1-1 plan, and finally, he or she will serve as your contact for any questions that you may have concerning the status of the enhanced 9-1-1 program in your area.

The Vermont legislature voted to establish an enhanced 9-1-1 service in Vermont to improve emergency service delivery. In emergency situations, improving service delivery means saving lives and property.

If you have questions about the enhanced system call Jayne Pratt, Town Clerk, at 438-2204. She is the municipal 9-1-1 contact or call the Enhanced 9-1-1 Board at 1-800-342-4911. Our address is: The Vermont Board, 58 East State Street, Drawer 20, Montpelier, Vt. 05620-6501.

Evelyn Bailey, Executive Director
Vermont Enhanced 9-1-1 Board

VERMONT CENTER FOR INDEPENDENT LIVING

The Vermont Center for Independent Living is a private, not-for-profit organization of Vermonters with disabilities working together for dignity, independence, and civil rights. Our goals are to increase opportunities for people with disabilities to participate fully in the life of our communities and to dismantle the physical, communication, and attitudinal barriers that prevent us from realizing our full human potential. We work together with other citizens with disabilities to achieve full human and civil rights and equal access to community services and opportunities; to increase the availability of community resources and options for independent living; and to gain the power to control and direct our own lives.

VCIL is Vermont's first and only statewide cross-disability independent living center and was the first organization in Vermont to be directed and staffed by people with disabilities.

VCIL served over 3,500 Vermonters this past year. We offer: information and referral services, one-on-one peer advocacy counseling, assistance with obtaining equipment and services that enable persons with severe disabilities to live more independently, assistance in making home entrances and bathrooms handicap accessible, community advocacy, information about the Americans with Disabilities Act and other civil rights laws, help in obtaining accessible and affordable housing, and meals-on-wheels for persons with disabilities. We have offices in Montpelier and Brattleboro as well as a network of locally-based peer advocate counselors serving the entire state.

In FY 1994, staff members of the Information and Referral and Assistive Technology programs responded to 1,740 requests for information and/or assistance state-wide. The Home Access Project received 47 requests for assistance with home accessibility modifications during the year. thirteen projects totaling \$27,140 were completed. Counselors in the Peer Advocacy Counseling program provided service to 388 peers with disabilities. VCIL awarded \$73,000 to 143 individuals in the Independent Living Services program and served 82 individuals through the Meals on Wheels program. Staff of the Community Advocacy program made over 1,600 advocacy contacts in FY 1994.

For more information contact Vermont Center for Independent Living, 174 River St., Montpelier, VT 05602-3573; telephone (802) 229-0501 and 1-800-639-1522 (Voice and TDD) or VCIL South, 230 Main St., Brattleboro, VT 05301; telephone (802) 254-6851 (Voice and TDD).

We are pleased to announce we are moving to a new, larger facility at 11 East State Street, Montpelier, VT 05602 on December 15, 1994. The new center will allow us to offer increased services in a totally accessible workplace. Our phone numbers will remain the same.

RUTLAND REGION TRANSPORTATION COUNCIL

The Rutland Region Transportation Council is an organization dedicated to promoting cooperation and coordination on transportation issues among municipalities, organizations, and interests in the Rutland Region. Formed in December of 1992, the Transportation Council provides a forum for the development of regional transportation policies and priorities, and coordinates the implementation of those policies and priorities with the Vermont Agency of Transportation. Financial support for the organization is provided by state and federal funds obtained by the Rutland Regional Planning Commission.

All municipalities in the in the Rutland Region are considered voting members of the Transportation Council. However, municipalities are not obligated to participate in the Council; furthermore, those that do participate may cease their involvement at any time.

Over the last year (1994), the Rutland Region Transportation Council and its staff have accomplished the following:

- * Prepared and adopted a list of the top 10 transportation-related problems in the Rutland Region;
- * Prepared and adopted a list of the top 10 transportation projects (areas that should undergo detailed evaluation and preliminary design) in the Rutland Region;
- * Submitted both top 10 lists to the Vermont Agency of Transportation for its consideration during the development of the Fiscal Year 1996 (July 1995-June 1996) transportation Capital Budget and Program;
- * Participated in a statewide "Congress" to discuss transportation issues with the Vermont Secretary of Transportation;
- * Participated in a regional meeting to discuss transportation issues with the Agency of Transportation technical staff;
- * Completed a preliminary draft of the "Rutland Region Transportation Plan" and related technical reports;
- * Participated in the development of the Vermont Long Range Transportation Plan;
- * Developed a regional travel demand forecast to aid in the identification of future transportation needs;
- * Sponsored public presentations/question and answer sessions on issues such as "traffic calming" and regional highway maintenance;

- * Passed resolution supporting passage of a bill to increase the state gasoline tax, with added revenues targetted for improvement of Route 7 corridor; and
- * Prepared and distributed three transportation-related newsletters.

In 1995, the Rutland Region Transportation Council will continue many of these efforts; it will also undertake several new initiatives, including: developing a system to track the progress of transportation projects as they make their way through the Agency of Transportation; and building a regional consensus on the appropriateness of major highway realignments and bypasses.

Meetings of the Rutland Region Transportation Council are held once each month, normally on the fourth Thursday, in Rutland. All those with an interest in transportation and related issues are invited to attend.

Questions about the Transportation Council may be directed to the following individuals:

Dean Pierce, Senior Regional Planner (775-0871)
Charles Wise, Chairman (773-4202)
Dan Pratt, West Rutland Representative (438-5142)

VERMONT LEAGUE OF CITIES AND TOWNS

The Vermont League of Cities and Towns (VLCT) was organized in 1967 by cities and towns for cities and towns in Vermont. A fully-owned instrumentality of a municipality, VLCT is dedicated to serving the best interests and needs of Vermont municipalities. VLCT is supported by revenues from local governments voted by the voters at Town Meeting and 243 of 246 cities and towns in Vermont are members of the association.

Local officials are responsible for a vast number of laws and regulations to assure their residents' health and welfare, ranging from protection against rabies threats to keeping the roads clear, to providing for solid waste management and fire protection. The Vermont League of Cities and Towns puts considerable effort into providing education for local officials by offering workshops throughout the year to health officers, planning commissions, zoning administrators, selectpersons, auditors, tax collectors and others. In addition VLCT provides manuals on specific subjects to guide local officials in the discharge of their responsibilities. A new book produced this year the Municipal Environmental Handbook is a comprehensive guide to state and federal environmental laws from the perspective of local officials. VLCT staff is only a phone call away for local officials with specific questions about any local government matter. More than 5000 questions were answered in the past year from virtually every member municipality. Municipal attorneys are also available to give advice and legal opinions through the VLCT Law Center. VLCT is committed to helping municipal leaders develop expertise in their city and town jobs and appropriately handle the very complex problems that face them daily.

VLCT offers insurance "trust" programs to municipalities that save taxpayers thousands of dollars every year because member municipalities pool their resources. In 1993, the VLCT Health Trust returned more than \$900,000 to its 270 member municipalities and the Property Casualty and Insurance Fund (PACIF) returned over \$500,000 to its 153 member municipalities. Since 1983 total distribution from the Health, PACIF and Unemployment Trusts equals \$3,436,000.

The VLCT News and VLCT Weekly Legislative Report provide municipal officials with up-to-date information on legislative issues and articles of special interest on topics such as workplace safety, funds available through the federal crime bill, and municipal planning. As of 1993 members may access that information through a computer bulletin board service (joining the "information highway") as well.

VLCT represents the interests of local government in the legislature, using as a basis for positions that are taken on different subjects the VLCT Municipal Policy, a policy platform that is adopted by the membership at its annual meeting in October and covers a wide range of topics affecting local government including elections law, financial management, property taxes, transportation and environmental issues.

Dues paid by member municipalities are vital to the continued existence of VLCT. Municipal officials around the state thank you for your support.

MARCH 1, 1994 TOWN MEETING MINUTES

The informational Town Meeting which was held at the multi-purpose room of the West Rutland High School on February 28, 1994, was convened at 7:00 PM by Moderator Gary Kupferer. There were about 34 people present including the Board of Selectmen. Mr. Kupferer read the Town Warning:

"The legal voters of the Town of West Rutland, Vermont are hereby warned and notified to meet at the Multi-purpose room of the West Rutland High School on Monday, February 28, 1994 at 7:00 PM for an informational hearing and to act on Articles 1, 2, and 3. And to meet on Tuesday, March 1st, 1994 at 10:00 AM at the American Legion Hall, 333 Pleasant Street, to vote by Australian Ballot on Articles #4-19. Polls to close at 7:00 PM"

Article #1 To act on the reports of the Town Officers as submitted by the Town Auditors. A motion by Michael McGann and seconded by Ruth Manning to accept the reports as written. PASSED

Article #2 To discuss the proposed Selectmen's Budget for the expenses of the Town and Town Highway Department. Frank Gorham asked what the Selectmen were going to do about the Act 250 Crush Rock Decision. Paul Kulig, chairman of the Selectmen, said there was a 60 day appeal time on the decision and the Selectmen have not met to decide whether to appeal the decision or not.

There was no further discussion.

Article #3 To transact any other legal and proper business, not involving Town funds or any other articles on this warning. There was no discussion.

The Moderator recessed the meeting to March 1, 1994 at 10:00 AM to act on Articles #4 - #19 by Australian ballot at the American Legion.

The moderator then convened the informational School Meeting, introduced the School Board and read the warning.

"The legal voters of the Town of West Rutland School District are hereby warned to meet at the Multi-purpose room of the High School in said Town on Monday, February 28, 1994 at 7:00 PM to discuss on the following matters, to wit:

Article #1 To hear and act upon the reports of the Town of West Rutland School District. The reports were accepted.

Article #2 To transact any other business that may legally come before said meeting.

Mr. Cioffi discussed the school deficit of \$186,339. The deficit was caused by lack of State Aid, lack of tuition students, and higher vocational tuition expenses. Also when the school switched from a fiscal year to a calendar year in the early 1980's, there were summer expenses (payroll and social security) that were not included in the transition. The School Board had three options on how to address this problem.

1. Turn the deficit over to the Selectmen and they would have to collect it the following year.

2. Borrow the money to pay off the deficit.

3. Ask the voters to approve a 4 cents per 100 on the Grand List assessment. This Article would pay off the deficit in 5 years. And if Option 3 was voted down, Option 1 would have to be implemented.

Jim Mumford asked how can we be sure the School Board does not incur any further deficits. Brian Harrington questioned why the Board has a budget, if they don't stay within its perimeters.

Representative Daniel Deuel spoke on House Bill 541. This bill would give more state aid to education in our town.

With no further discussion, the Moderator recessed the school meeting to 10:00 AM, March 1, 1994 at the American Legion to vote by Australian ballot on Article #1.

Respectfully submitted,

Jayne L. Pratt
TOWN CLERK

TOWN OF WEST RUTLAND, VERMONT

WARNING

The legal voters of the Town of West Rutland, Vermont are hereby warned and notified to meet at the multi-purpose room of the West Rutland High School on Monday, February 28, 1994 at 7:00 P.M. for an informational hearing and to act on Articles 1, 2 & 3. And to meet on Tuesday, March 1st, 1994 at 10:00 A.M. at the American Legion Hall, 333 Pleasant Street, to vote by Australian Ballot on Articles 4-19. Polls to close at 7:00 P.M.

- Article #1 To act on the reports of the Town Officers as submitted by the Town Auditors.
- Article #2 To discuss the proposed Selectmen's Budget for the expenses of the Town and Town Highway Department.
- Article #3 To transact any other legal and proper business, not involving Town funds or any other articles on this warning.

THE FOLLOWING ARTICLES TO BE VOTED ON BY AUSTRALIAN BALLOT

- Article #4 To elect by Australian Ballot all necessary Town Officers (i.e. Town Moderator, Selectman 3 Years (1), Selectman 1 Year (2), Lister, Auditor, Grand Juror, 1st Constable and Town Law Agent.

Town Moderator - 1 year - Gary Kupferer - 419

Selectman - 3 years - Paula Mumford - 404

Selectman - 1 year Pick 2
Clifton N. Cressy - 337
Nicola Notte - 49 (Write-in)

Lister - 3 years - William J. Kelly - 386

Auditor - 3 years - Beverly J. Kupferer - 415

Grand Juror - 1 year - Dale A. Baker - 384

First Constable - 2 years - James P. Rajda

Town Law Agent -
No one obtained enough votes to win

- Article #5 Shall the Town vote to approve the Selectmen's Budget for Fiscal Year 1995 covering July 1, 1994 to June 30, 1995 in the amount of \$531,478 to be raised by taxes?

TOWN OF WEST RUTLAND SCHOOL DISTRICT

WARNING

The legal voters of the Town of West Rutland School District are hereby warned to meet at the Multi Purpose Room of the High School in said Town on Monday, February 28, 1994 at 7:00 P.M. to discuss the following matters, to wit:

Article #1 To hear and act upon the reports of the Town of West Rutland School District

Article #2 To transact any other business that may legally come before said meeting.

At the close of business, the meeting shall be recessed by the Moderator until Tuesday, the 1st day of March, 1994 from 10:00 A.M. to 7:00 P.M. at the American Legion, 333 Pleasant Street (Upper Entrance), West Rutland, to vote by Australian Ballot on the following matters, to wit:

1. To elect all School District officials as required by law.

MARCH 1, 1994 ELECTION RESULTS

1524 Voters on checklist
469 ballots were cast
18 absentee ballots of 21 requested were cast

School Moderator - 1 year - Gary Kupferer - 423

School Director - 1 year (vote for two)

Kimberly Ann Conway - 313

Earle A. "Skip" Goodrich - 357

School Director - 3 years

Michael O'Brien - 399

Election results received for record this 2nd day of March, 1994 at 9:00 AM

Attest: Jayne Pratt
TOWN CLERK

NOTES

ON THE COVER

MARBLE STREET RECONSTRUCTION

After a decade of discussion, planning and preparation the Marble Street reconstruction has begun. The main objective is to revitalize commercial activity, improve the street's appearance, provide handicap accessibility and improve pedestrian safety.

Numerous people participated in the decision making process. A citizen's group called the Marble Steering Committee played a key role in the overall design and approving the final design. All property owners immediately adjacent to the construction project were invited to participate in the decision making process. If you are interested in participating contact the Town Manager.

The project will continue and phase I will be completed during the summer of 1995.